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STATE TAX INCENTIVE PROGRAMS FOR INFORMAL CAREGIVERS AND THE ELDERLY

APPENDICES

99-C-9841D

APPENDIX A

ANNOTATED BIBLIOGRAPHY

There are few resources available which address the issue of tax incentives to informal caregivers of elderly persons. Most of the research and investigation in this area is being done by state legislators trying to assure that elderly citizens are cared for and that state budgets and deficits are kept in line with taxpayer demands. Below is a listing of materials compiled in the Summer and Fall of 1985 during our assessment of tax incentives for informal caregivers of the elderly and used in the preparation of this report.

The liturature review was compiled from the review of documents collected in the field during the course of the study, exensive library searches, and the data pooled from the survey of state Revenue and Offices on Aging during the Summer of 1985. In general, only materials from 1980 to 1985 have been included in this review.

Arling, G. and McAuley, W.L.: " The Feasibility of Public Payments for Family Caregiving". The Gerontologist, Vol. 23, November 3, 1983, pp. 300-306.

Reviews the drawbacks identified with the use of tax incentive policies, such as cost and the difficulty in targeting a specific population in need.

Burwell, B. O.: Shared Obligations: Public Policy Influences On Family Care for the Elderly. Contract No. 500-83-0056, Health Care Finance Administration. SysteMetrics/ McGraw Hill,Inc. Lexington, Mass., May 1986.

Examines a variety of programs to contain Medicaid costs including paying family members to be Medicaid providers, tax incentives for informal caregivers, requiring financial contributions from adult children and Idaho's relative responsibility program.

Center For The Study Of Social Policy: Tax Subsidies For Long Term Care of The Elderly. Supported by US Administration On Aging, Department of Health and Human Services, Washington, D.C., June 1982.

Reviews the current national and state legislation concerned with tax subsidies for long term care. The study is promarily concerned with qualifications of elderly clients, taxpayers providing care, care-related costs, level of subsidy, targeting tax relief and the type of tax relief offered.

Doty, P.: "Chapter V: Encouraging Family Caregiving ". Office of Legislative Policy, Health Care Finance Administration, Washington, D.C., 1984.

Concerns the problems of encouraging family support of elderly without causing a commensurate decline in an elderly persons autonomy and independence.

Doty, P.: "Family Care of the Elderly: The Role of Public Policy". Health Care Financing Administration, Washington, D.C., 1986.

Gross-Andrews, S. and Zimmer, A.H.: "Incentives to Families Caring for Disabled Elderly: Research and Demonstration Project to Strengthen the Natural Support System". Paper presented at the Annual Gerontalogical Meeting, November 1977.

Reviews pros and cons of family support for a variety of persons needing long term, full time care.

Horowitz, A. and Dobrof, R.: "The Role of Families in Providing Long Term Care to the Frail and Chronically Ill Elderly Living in the Community". Grant No. 18-P-97541/2-02, Health Care Financing Administration, Washington, D.C., May 1982.

Concerns the advantages and limitations of having family members care for frail elderly. Some families and elderly are ill suited to such long term care arrangements.

Horowitz, A. and Shindelman L.W.: "Social and Economic Incentives for Family Caregivers". Health Care Financing Review. 5(2), Winter 1983.

Describes the factors which contribute to the family decision to care for members rather than depend on institutionalized care.

Joe, T., Weltzer, J and Yu, P.: "The Case for Reforming Medicaid". Health Affairs, Vol. 4, Spring 1985, pp.59-72.

Suggests that the link between Medicaid and welfare has outlived its usfulness and that reforms are needed to eliminate the 'spend down cycle' and the lack of a national standard for care.

Koslerlitz, J. "Graying of America Spells Trouble for Long Term Care for Elderly". National Journal, Vol. 17, April 13, 1984, pp. 798-801.

Reviews the demographic changes which impact health needs of the elderly and the declining role of the family as long term caretakers. Authors explore implications for Medicaid and state programs given these demographic changes.

Lammers, W. and Klingman, D.: State Policies and the Aging: Source of Funds and Options. Lexington, Mass.: Lexington Books, 1984.

Describes tax relief policies directed towared the needs of the elderly since 1964; including property tax policies, sales tax exemptions, and "circuit breaker" laws.

Malloy, J. and Skinner, D. "Medicare On The Critical List". Harvard Business Reveiw, Vol. 62, Nov/Dec 1984, pp. 122-35.

Describes the growth in Medicare, Medicaid and more generous private health insurance plans which emphasized hospital care and raised the cost of care. Authors note that government "reform" efforts are basically trying to contain costs .

Munnell, A.: "Paying for Medicare Program". Journal of Health Politics, Policy and Law, Vol. 10, Fall 1985, pp. 489-512.

Based on projections by the Congressional Budget Office, the author analyzes the probable financial health of the Medicare Trust and the Supplemental Medical Insuranced Funds. Article explores the possible alternatives for raising revenue such as payroll tax, extending coverage to state and local workers and other similar policies.

Pritzloff Commission: "Long Term Care In Arizona", Final Report submitted to the Governor and Arizona Legislature. Phoenix, Arizona, July 1984.

Report explores demographic changes in Arizona's elderly population and assesses efforts by the state to serve the needs of long term care patients, financing care, and governing a variety of programs in the state.

Soldo, B. and Skinner, M.: "Families Who Purchase Vs. Famlies Who Provide Care Services To Elderly Relatives", Paper presented at the Annual Meeting of the Gerontalogical Society, November 1980.

Identifies factors, such as wife's labor market participation and absence of other impaired members of the household, which seem to mitigate against family care for elderly relatives rather than promote family involvement in the care of the elderly.

Stuart, B., Reutzell, E. and Reutzell, T.: "Medical Reform Programming Solutions to Equity Problem". Journal of Health Politics, Policy and Law, Vol. 10, Fall 1985, pp. 93-118.

Examines the inequity in coverage forMedicaid which exists among the states and uses a mathematical model for predicting the future use of the Medicaid program.

US. General Accounting Office: "Assessment of the Use of Tax Credits for Families Who Provide Health Care to Disabled Relatives". Report to the Chairman - Special Committee on Aging. US Senate. August 1982.

Assess several state tax credit programs, such as Idaho, which allow persons tax relief for caring for others in their home. Identifies regulations and reporting requirements of these programs which enhance or deter taxpayers from using available tax credits in their states.

Zahn, Michell A and Gold, Steven D.:State Tax Policy and Senior Citizens - A Legislator's Guide Natonal Conference of State Legislatures, Denver, Colorado. April 1985.

Analysis of state efforts to assist senior citizens through tax codes. Reviews all types of state tax policies effecting the elderly including income tax, property tax, sales and other tax relief mechanisms.

"Family Caregiving and the Elderly: Policy Recommendatons and Research Findings", New York Office for the Aging, Albany, New York. 1983

Policy paper on research findings of family caregiving characteristics, problems and trends. Concludes informal caregivers fole is key to maintaining care for elderly while containing/reducing health and human service expenditures.

APPENDIX B

LEGISLATIVE ACTIVITY AND RESEARCH

Over the past five years, while federal expenditures for health and social service programs have dwindled, states have sought to meet the need of residents through a variety of tax relief measures. Of the 50 states, only 40 have broad based personal income tax systems. Ten states with income taxes reported no legislative activity with regard to tax incentives for informal caregivers, two states did not respond to inquiries regarding tax activity and six states have had very limited interest or activity in tax incentive policies. The remaining 22 states have had numerous proposals, drafts, and laws introduced in this area. Listed below are specific pieces of legislation which have been considered at the state level for providing tax credits, deductions and other incentives to informal caregivers of elderly persons. The status of proposed legislation (i.e., was it tabled, dropped, defeated, passed, vetoed, rescinded etc.) is presented in Chapter 2, Table 2-16.

ALABAMA

Senate Joint Resoltion 37, Legislative 1982 session. Section 81-955 (1981).

Department of Revenue: A Study of Tax Incentives to Encourage Individuals To Provide Home Care For Dependent Adult Family Members. Unpublished study for Alabama Legislature under Act 81-955. Joint Resolution 37, 1st session. Montgomery, Alabama. February 26, 1982.

CALIFORNIA

Franchise Tax Board. Letter. September 4, 1985.

DELEWARE

Senate Bill 11. 133rd General Assembly. 1st session. Amend Subchapter II Title 30. sec. 1114. (January 8, 1985).

Senate Bill 57. 133rd General Assembly, 1st session. Amend Subchapter II, Title 30. sec. 1110. (March 19, 1985).

House Bill 216. 133rd General Assembly. 2nd session. Amend Subchapter II, Title 30. section 1110 (May 14,1985).

GEORGIA

Report of the Joint Tax Credit For Family Support for Family Support of the Mentally Retarded, Handicapped and Elderly Study Committee. Senate Document, 1983 session. (November 1983).

House Bill 12. General Assembly. Amend section 48-7-26. (1985).

HAWAII

House Bill 102. 11th Legislature. Chapter 235. (January 28, 1981).

House Bill 103. 11th Legislature. Chapter 235 (January 28, 1981)

Senate Bill 964. 11th Legislature . Chapter 235. (February 13, 1981).

Connie C. Chun, Chairman. "Standing Committee Report 367 to Committees on Youth and Elderly Affairs and Public Assistance and Human Services". March 6, 1981.

Senate Bill 2432-82. 11th Legislature. Chapter 235. (February 11, 1982).

Senate Bill 426. 12 Legislature. Chapter 235. (February 7, 1983).

Senate Bill 1887-84. 12th Legislature. Chapter 235. (February 13, 1984).

Reynaido Graulty, Chairman. "Standing Committee Report No. 134 to Committee On Human Services". Letter. February 26, 1985.

Ken Kiyabu, Chairman. "Standing Committee Report No 524 to Committee on Finance". Letter. March 8, 1985.

Neil Abercrombie, Chairman. " Standing Committee Report No. 803 to Committee On Human Services". Letter. March 21, 1985.

KANSAS

House Bill 2350. Legislature. 1985 session. Amend Statutory Acts 79-32:110, 111a. (March 1985).

Department of Revenue. "House Bill 2350 As Introduced" Memorandum. March 4, 1985.

KENTUCKY

Senate Bill 36. General Assembly. 1982 session. Chapters 42, 141 and 141.081. (January 5, 1982).

ILLINOIS

House Bill 452. 82nd General Assembly. New Act. (March 7, 1981).

House Bill 391. 83rd General Assembly. Amend section 204. (February 24, 1983).

MAINE

House Bill 203. 110 Legislature. 1st session. Section 36-5127:4. (January 12, 1981).

MAINE (continued)

House Bill 2041. 111 Legislature. 2nd session. Section 36-5127:4 (February 2, 1984).

MARYLAND

House of Delegates 1079. General Assembly. 1st session. Section 293. (February 3, 1984).

MASSACHUSETTS

Senate Bill 1666. General Court. 1983 session. Chapter 62, section 6. (1983).

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MICHIGAN

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MINNESOTA

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NEW JERSEY (continued)

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NEW MEXICO

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NEW YORK

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Senate Bill 2519. Assembly. 1st session. Section 4145. (February 13, 1985).

Senate Bill 3863. Assembly, 1st session. Section 616 Tax Law. (March 5, 1985).

NORTH CAROLINA

Senate Bill 669. General Assembly 1981 session. G.S. 105-147:17 June 11, 1981).

Income Tax Law 105. Section 105-151:11 (1981).

House Bill 923. General Assembly, 1983 session. Section 105-151.13 Home Health Care Act. (April 25, 1983).

Senate Bill 21. General Assembly. 1984 session. Chapter 1072 G.S. 105-147:28. (July 1984).

House Bill 222. General Assembly. 1985 session. Chapter 656. Section 105-151:11,12,15 (July 1985).

RHODE ISLAND

House Bill 5634. General Assembly. January session. Section 44-30-8. (March 4, 1983).

House Bill 7827. General Assembly. 2nd sesson. Section 23-34-1. (February 29, 1984).

House Bill 5897. General Assembly. January session. Section 44-30-8. (February 27, 1985).

VIRGINIA

House Bill 739. General Assembly. 1983 session. Section 58-151.014:3 (January 24, 1983).

House Bill 748. General Assembly. 1983 session. Section 58-151.013 (January 24, 1983).

House Bill 657. General Assembly. 1984 session. Section 58-151.014:3 (January 24, 1984).

House Bill 927. General Assembly. 1984 session. Section 58-151.014:3 (January 24, 1984).

WISCONSIN

Joint Proposal To Amend Chapter 71. Legislature. 1982 session. Section 71.52. (November 1, 1982).

APPENDIX C

ARIZONA ELDERLY SURVEY INSTRUMENT

1. Approximately how many months of the year do you live in Arizona?

   _____ Months

2. In the last five years, have there been periods of over two months when you required help with such activities as bathing, dressing, or preparing food?
   (Please check the correct response.)

   _____ No _____ yes

3. In the last five years, did you need services or appliances (such as a hearing aid, braces, crutches, a walker, orthopedic shoes, eyeglasses, or dentures) which you were unable to obtain?
   (Please check the correct response.)

   _____ No _____ yes

4. In the last five years, has your spouse paid for any nursing home or rest home care for you?
   (Please check the correct response.)

   _____ No _____ Yes

5. Were these expenses deducted against the medical expenses section of your Arizona State Tax Form in any of the past five years?
   (Please check the correct response.)

   _____ No _____ Yes

6. In the last five years, has a friend or relative (other than your spouse), paid for any nursing home, rest home, home health care or any other dental or medical expenses for you (including doctors visits, prescriptions, or X-rays)?
   (Please check the correct response.)

   _____ No _____ Yes Who is that person?

   (name) _____

   (address) _____

   _____

   (phone number) _____

7. If a friend or relative (other than your spouse) did pay a portion of your health expenses, did that person declare those payments on his/her Arizona State Tax Form, or did he/she claim a dependent exemption for you? (Please check the correct response.)

_____ No _____ Yes Who is that person?

(name) _____

(address) _____

_____

(phone number) _____

8. If no one besides yourself or your spouse has paid any portion of your health related expenses in the last five years, is there another person in Arizona who you could have called upon for help if you had needed to? (Please check the correct response.)

_____ No _____ Yes Who is that person?

(name) _____

(address) _____

_____

(phone number) _____

9. Also, please, list below your phone number and your corrected address if appropriate.

(name) _____

(address) _____

_____

(phone number) _____

THANK YOU VERY MUCH FOR ANSWERING OUR QUESTIONS.
PLEASE RETURN IN ENCLOSED ENVELOPE.

APPENDIX D

LONG TERM CARE - SUPPLEMENTARY TABLES

Table D.1

Number of Licenced Beds and Facilities in Idaho by County and AOA Service Area

County	Skilled Nursing Care		Intermediate Care		Sheltered Homes		Total Beds	1984 Population	LTC Beds per 1,000
	Facilities	Beds	Facilities	Beds	Facilities	Beds			
Area I									
Benewah	1	59	0	0	0	0	59	1,078	54.73
Bonner	1	89	0	0	1	60	149	3,178	46.88
Boundary	1	25	0	0	1	52	77	920	83.69
Kootenai	3	295	0	0	2	106	401	7,465	53.72
Shoshone	2	121	0	0	1	46	167	2,314	72.16
Sub Total	8	589	0	0	5	264	853	14,955	57.04
Area II									
Clearwater	1	59	0	0	0	0	59	1,181	49.95
Idaho	2	85	0	0	2	32	117	1,945	60.15
Latah	3	230	0	0	1	46	276	2,954	93.43
Lewis	0	0	0	0	2	18	18	618	29.13
Nez Perce	2	236	0	0	5	113	349	4,781	72.99
Sub Total	8	610	0	0	10	209	819	11,479	71.35
Area III									
Ada	6	843	0	0	22	292	1135	17,487	64.90
Adams	0	0	0	0	1	6	6	472	12.71
Boise	0	0	0	0	0	0	0	332	-
Canyon	6	528	0	0	10	400	928	11,094	83.29
Elmore	1	55	0	0	1	120	175	1,463	119.62
Gem	2	131	0	0	2	12	143	1,838	77.80
Owyhee	1	38	0	0	0	0	38	1,086	34.99
Payette	1	103	0	0	1	5	108	2,464	43.83
Valley	1	64	0	0	0	0	64	583	10.98
Washington	1	89	0	0	3	27	116	1,655	70.09
Sub Total	19	1,851	0	0	40	862	2,713	38,474	70.52

Table D.1 (Continued)

Number of Licenced Beds and Facilities in Idaho by County and AOA Service Area

County	Skilled Nursing Care Facilities	Skilled Nursing Care Beds	Intermediate Care Facilities	Intermediate Care Beds	Sheltered Homes Facilities	Sheltered Homes Beds	Total Beds	1984 Population	LTC Beds per 1,000
Area IV									
Blaine	1	25	0	0	0	0	25	725	34.48
Camas	0	0	0	0	0	0	0	111	-
Cassia	2	100	0	0	1	3	103	2,161	47.66
Gooding	2	88	0	0	2	11	127	2,010	63.18
Jerome	1	40	0	0	2	17	57	1,896	30.06
Lincoln	1	40	0	0	0	0	40	493	81.14
Minidoka	1	78	0	0	1	17	95	2,098	45.28
Twin Falls	3	313	0	0	5	301	614	7,649	80.27
Sub Total	11	684	0	0	11	349	1,061	17,143	61.89
Area V									
Bannock	3	287	0	0	1	5	292	5,989	48.76
Bear Lake	1	37	0	0	1	9	46	925	49.73
Bingham	2	95	0	0	6	76	171	3,435	49.78
Caribou	1	37	0	0	0	0	37	797	46.42
Franklin	1	36	0	0	0	0	36	1,253	28.73
Oneida	1	24	0	0	1	25	49	579	84.62
Power	1	20	0	0	0	0	20	645	32.25
Sub Total	10	536	0	0	9	115	651	13,623	47.79

Table D.1 (Continued)

Number of Licenced Beds and Facilities in Idaho by County and AOA Service Area

County	Skilled Nursing Care		Intermediate Care		Sheltered Homes		Total Beds	1984 Population	LTC Beds per 1,000
	Facilities	Beds	Facilities	Beds	Facilities	Beds			
Area VI									
Bonneville	2	197	0	0	3	112	309	5,435	56.85
Butte	1	10	0	0	1	12	22	476	46.21
Clark	0	0	0	0	0	0	0	96	-
Custer	0	0	0	0	2	62	62	459	135.08
Fremont	1	12	0	0	0	0	12	1,204	9.97
Jefferson	0	0	1	23	1	9	32	1,470	21.77
Lemhi	0	0	1	39	1	9	48	1,150	41.73
Madison	0	0	0	0	0	0	0	1,150	-
Teton	0	0	0	0	0	0	0	338	-
Sub Total	4	219	2	62	8	204	485	11,779	41.17
Grand Total	60	4,489	2	62	83	2,003	6,582	107,452	

Table D.2

Available Long Term Community Based Services for Elderly Idaho Residents by Area Office on Aging Service Area

Services	Service Area I	II	III	IV	V	VI
Congregate Meals	*	*	*	*	*	*
Employment	-	-	*	-	-	*
Home Delivered Meals	*	*	*	*	*	*
Homemaker Services	*	*	*	*	*	*
Information Referals	*	*	*	*	*	*
Intermediate Care Facilities	-	-	-	*	*	*
Legal Services	*	-	*	-	*	*
Ombudsman	*	*	*	*	*	*
Other In Home Services[1]	*	-	-	*	-	*
Outreach	*	*	*	*	*	*
Recreation	*	*	-	*	-	-
Sheltered Home Facilities	*	*	*	*	*	*
Skilled Nursing Facilities	*	*	*	*	*	*
Telephone Reassurance	*	-	*	*	-	*
Transportation	*	*	*	*	*	*
Number of Services in Region	13	10	12	13	10	14

1Other In Home Services include reader, chore, friendly visitor and shopping assistance.

Table D.3

Idaho Expenditures for Community Based Services by Area Office on Aging Service Area

Services	Service Area I	II	III	IV	V	VI	Statewide Total
Congregate Meals	394,597	253,154	1,000,209	492,487	436,290	360,047	2,936,785
Employment			7,107				7,107
Home Delivered Meals	41,751	5,000	45,320	20,471	43,479	7,515	163,543
Homemakers	86,063	68,690	116,131	92,959	45,764	53,697	463,304
Information and Referral	14,469	16,329	79,067	15,432		3,600	128,897
Legal/Ombudsman	14,506	100	25,480	22,046	27,973	19,731	109,836
Other In Home Services					912	788	1,700
Other Services	33,991		44,114	73,218			151,323
Outreach	23,590	34,325	73,709	71,819	22,861	2,300	228,604
Transportation	68,280	77,432	158,323	37,000	106,318	105,485	552,829
Administration	33,092	25,524	66,479	49,371	35,213	30,179	239,858
Total	710,340	480,545	1,615,946	874,803	718,810	583,342	4,983,786
% of Total Expenditures	14%	10%	32%	17%	14%	12%	100%
% Elderly Population	16%	11%	32%	16%	11%	14%	100%

Table D.4

Arizona County Expenditures for Long Term Care by County

County	Population[1]	% in Poverty1	Non-poverty Population	County Costs[2]	Cost per Non-pov. Resident
Apache	52,108	28	37,518	38,503	$ 1.03
Cochise	85,686	17	71,119	1,926,390	27.09
Coconino	75,008	13	65,257	523,132	8.02
Gila	37,080	19	29,293	1,418,250	48.42
Graham	22,862	22	17,832	359,558	20.16
Greenlee	11,406	21	9,011	129,817	14.41
La Paz	12,557	28	9,041	58,029	6.42
Maricopa	1,519,000	10	1,367,100	20,849,698	15.25
Mohave	55,865	9	50,837	1,056,546	20.78
Navajo	67,629	20	54,103	486,856	9.00
Pima	531,443	12	467,670	14,440,138	30.88
Pinal	90,918	15	77,280	3,515,214	45.49
Santa Cruz	20,459	25	15,344	573,083	37.35
Yavapai	68,145	14	58,605	1,779,734	30.37
Yuma	77,997	14	67,007	1,332,052	19.86
Total	2,728,163	11	2,397,087	48,487,000	20.23

[1]Pritzlaff Commission On Long Term Care (July 1984) page 87.

[2]Report 3 - Arizona Counties By LTC Service By Fund (July 1982 to June 1983) pages 1 - 18.

Table D.5

Available Long Term Community Based Services for Elderly Arizona Residents
by County

Services (Community Based & Nursing Homes)	County														
	Apache	Cochise	Coconino	Gila	Graham	Greenlee	La Paz	Maricopa	Mohave	Navajo	Pima	Pinal	Snta Crz	Yavapai	Yuma
Adult Day Care			*					*			*		*	*	*
Adult Foster Care			*					*	*		*	*			
Attendant Care								*	*					*	
Boarding Home														*	*
Case Management				*	*			*	*	*	*	*		*	
Home Delivered Meals	*	*	*	*	*	*	*	*	*	*	*	*	*	*	
Home Repair								*			*				
Hospice			*	*											
Licenced Home Hlth Svc		*	*	*				*			*	*		*	*
Medical Support	*							*	*	*	*	*	*		*
Other Congregate Living					*			*	*	*	*				
Other Home Care	*	*	*	*	*	*	*	*	*	*	*	*	*	*	*
Public Fiduciary		*	*	*	*			*	*	*	*		*	*	*
Respite								*							
Transportation	*	*					*	*	*	*	*	*	*		*
Other Unique Sevices								* Employment Recreation			* Outreach Alert				
Number of Services in County	4	5	7	6	5	3	3	14	9	7	12	7	5	8	8

Table D.6

Number of Licenced Beds and Facilities in Arizona by County

County	Nursing Home Care		Supervisory Care		Total Beds
	Facilities	Beds	Facilities	Beds	
Apache	1	79	0	0	79
Cochise	4	186	8	223	409
Coconino	3	138	0	0	138
Gila	1	69	1	20	89
Graham	1	120	1	12	132
Greenlee	0	0	0	0	0
La Pas	0	0	0	0	0
Maricopa	53	6,439	49	1,965	8,454
Mohave	1	120	2	48	168
Navajo	1	38	1	16	54
Pima	17	2,285	4	115	2,400
Pinal	3	103	3	69	172
Santa Cruz	1	31	0	0	31
Yavapai	2	182	5	126	308
Yuma	1	143	3	37	180
TOTAL	87	9,983	77	2,631	12,614

APPENDIX E

DEMOGRAPHIC CHARACTERISTICS OF ADJUSTED IDAHO AND ARIZONA SAMPLES

In order to adjust for differences in the primary Idaho and Arizona samples (Chapters 2 and 3), subsamples were drawn from the primary samples to compensate for potential biases introduced by the sampling selection procedure in Arizona and an eligibility requirement in Idaho.

In Arizona, the focus of the tax law was on medical expenditures for the elderly, and the sample was selected from a list of elderly persons hospitalized between 1983 and 1985. Furthermore, elderly persons claimed by tax incentive users in Arizona were not required to live with the claimant, while those claimed in Idaho were required to reside with the claimant(s). Therefore, to create subsamples that would be relatively unaffected by these differences, the emphasis in each state was reversed; a subsample of 226 Idaho claimants and elderly who were hospitalized during a three-year period (the year prior to the first year of tax incentive use and the following two years) is described and compared with a subsample of Arizona claimants and elderly who lived with the tax claimant during the first year of tax incentive use (N=47).

Tax Incentive Claimants

Because the Arizona tax law permitted individuals to claim their elderly spouses, it was not surprising to find that 11% of Arizona claimants in this subgroup were spouses. In Idaho, 93% were adult children, step-children, or sons or daughters-in-law of the elderly person, compared to 85% in Arizona. Differences in relationship of claimant to elderly in these two subgroups were significant ($p = .001$).

Claimant households in each state reported similar incomes in the year prior to participation in the tax incentive program: 66% of the Idaho sample were in the $10,000 to $30,000 income range and 47% of the Arizona sample were in this range. At the date of interview, 75% of Idaho claimants were married as were 56% of the Arizona claimant subsample. During the study period, 19% of the Idaho claimants or their spouses in this subsample and a similar proportion (10%) of the Arizona claimants or spouses had health conditions that limited their ability to care for the elderly individual. (Table E.1)

Comparable proportions of claimants in both states were female (59% Idaho and 57% Arizona); white (98% Idaho and 100% Arizona), and college graduates (12% Idaho and 15% Arizona).

While a significantly greater number ($p = .05$) of Arizona claimants were 65 years of age and older (26% and 12% respectively), significant differences were not found in employment status.

Differences in these subsamples regarding place of birth, however, were significant ($p = .001$); only 13% of Arizona claimants were Arizona natives whereas nearly half (45%) of Idaho claimants were born in Idaho. More than half of claimants in each sample were born in another state (54% for Idaho, 80% for Arizona) and 7% of Arizona claimants were born

Table E.1

Characteristics of Claimants in Adjusted Subsamples[1]

Claimant/Respondent Characteristic	Idaho (N=226)	Arizona (N=47)
Age of Respondent: (p = .05)		
Under 50	33.2%	25.5%
50-59	40.3%	25.5%
60-64	14.6%	23.4%
65+	11.9%	25.5%
Race of Respondent:		
Black	0.4%	0.0%
White	98.7%	100.0%
American Indian/Alaskan Native	0.4%	0.0%
Asian or Pacific Islander	0.4%	0.0%
Religion of Respondent: (p = .001)		
Catholic	11.8%	30.4%
Protestant		
Mormon	29.4%	2.2%
Christian Scientist	0.5%	19.6%
Other Protestant	52.6%	41.3%
Unspecified	4.3%	6.5%
None	1.4%	0.0%
Place of Birth of Respondent: (p = .001)		
State in which interviewed	44.7%	13.0%
Other state	54.4%	80.4%
Outside USA	0.9%	6.5%
Sex of Respondent: % Female	59.3%	57.4%
Sex of Nearest Relative: % Female	61.9%	59.6%
Sex of Claimant Traditionally Expected to Provide Informal Service: (p = .05)		
% Female	91.2%	78.7%
Marital Status of Claimant on Date Of Interview:		
Married	74.8%	56.5%
Single	9.3%	15.2%
Separated/Divorced	7.1%	8.7%
Widowed	8.8%	19.6%
Claimant has Limiting Health Condition:	18.6%	9.8%

[1]Subsamples of Idaho Elderly Hospitalized during Study Period and Arizona Elderly Living With Claimant in First Year of Tax Incentive Use.

Table E.1 (Continued)

Comparison of Claimant Characteristics in Adjusted Subsamples[1]

Claimant/Respondent Characteristic	Idaho (N=226)	Arizona (N=47)
Employment of Respondent in Year Prior to Tax Incentive Use		
Full-time	55.6%	52.2%
Part-time	5.8%	8.7%
Not employed	38.7%	39.1%
Employment of Nearest Relative in Year Prior to Tax Incentive Use:		
Full-time	52.4%	47.8%
Part-time	5.8%	8.7%
Not employed	41.3%	43.5%
Employment of Claimant Traditionally Expected to Provide Informal Service in Year Prior to Tax Incentive Use:		
Full-time	45.3%	39.1%
Part-time	6.7%	8.7%
Not employed	47.6%	52.2%
Education of Respondent (years):		
0-8	3.1%	4.3%
9-12	47.8%	47.8%
13-16	37.6%	32.6%
16+	11.5%	15.2%
Education of Nearest Relative (years):		
0-8	4.9%	4.3%
9-12	51.8%	50.0%
13-16	31.4%	32.6%
16+	11.9%	13.0%
Education of Claimant Traditionally Expected to Provide Informal Service:		
0-8	3.5%	4.3%
9-12	52.2%	52.2%
13-16	35.4%	30.4%
16+	8.8%	13.0%

[1]Subsamples of Idaho Elderly Hospitalized during Study Period and Arizona Elderly Living With Claimant in First Year of Tax Incentive Use.

Table E.1 (Continued)

Comparison of Claimant Characteristics in Adjusted Subsamples[1]

Claimant/Respondent Characteristic	Idaho (N=226)	Arizona (N=47)
Income of Claimant Household in Year Prior to Tax Incentive Use:		
Under $10,000	13.2%	21.9%
10 to 30,000	66.2%	46.9%
30,000+	20.5%	31.3%

[1]Subsamples of Idaho Elderly Hospitalized during Study Period and Arizona Elderly Living With Claimant in First Year of Tax Incentive Use.

outside the United States, compared to only 1% of Idaho claimants. Denominational differences, significant at a probability level of .001, were also found in the two states. Well over three-quarters of Idaho claimants (83%) were Protestant (29% were Mormon, less than 1% were Christian Scientist and 53% belonged to other Protestant denominations) and 12% were Catholic. The percentage of Protestants in Arizona was considerably smaller (63%, with 2% Mormon, 20% Christian Scientist and 41% belonging to other Protestant denominations) and 30% were Catholic.

Shifting the focus to the nearest relative, comparable proportions were female (62% in Idaho, 60% in Arizona) and college graduates (31% in Idaho, 33% in Arizona). About half of claimants in both states who were nearest relatives worked full-time during the year prior to participating in the tax incentive program (52% in Idaho, 48% in Arizona). Similar percentages of claimants in Idaho and Arizona worked part-time in that year (6% and 9% respetively) and were unemployed (41% and 44%).

When the focus shifts to the claimant who, according to traditional roles, can be expected to provide most informal service, these claimants are more likely to be female ($p = .05$) in Idaho (91%) than in Arizona (79%). The level of educational attainment for these claimants was similar (35% college graduates in the Idaho sample, 30% in Arizona. Employment differences in the year prior to tax incentive use were insignificant; in Idaho, 45% were employed full-time, 7% were employed part-time, and 48% were unemployed, while in Arizona, 39% were employed full-time, 9% part-time, and 52% not employed.

Elderly Persons Claimed

Elderly members of these subsamples from different states are not significantly different on a number of items (Table E.2): they were predominantly female (76% in Idaho, 85% in Arizona); 88% of Idaho elderly and 85% of Arizona elderly were widowed; most were Medicare users (97% in Idaho, 98% in Arizona), but few were Medicaid recipients (15% in Idaho, 11% in Arizona). In each state, the majority rated their own

Table E.2

Characteristics of Elderly Claimed in Adjusted Subsamples[1]

	Idaho (N=226)	Arizona (N=47)
Age: (p = .05)		
Under 75	23.0%	8.5%
75 to 84	42.0%	36.2%
85+	35.0%	55.3%
Religion: (p = .001)		
Catholic	10.6%	34.0%
Protestant		
Christian Scientist	0.4%	19.1%
Mormon	27.9%	0.0%
Other Protestant	47.8%	36.2%
Jewish	0.0%	2.1%
Unspecified	5.3%	8.5%
None	8.0%	0.0%
Place of Birth:		
State in which interviewed	18.6%	4.3%
Other state	69.5%	6 66.0%
Outside USA	11.9%	2 29.8%
Sex: % Female	76.1%	85.1%
Marital Status:		
Married	4.4%	10.6%
Single	1.3%	0.0%
Separated/Divorced	6.6%	4.3%
Widowed	87.6%	85.1%
Self-reported Health:		
Excellent	4.4%	4.7%
Good	31.9%	27.9%
Fair	39.8%	48.8%
Poor	23.9%	18.6%
Education:		
None	0.9%	2.3%
1-8	58.4%	5 58.1%
9-12	28.5%	2 27.9%
13-16	10.9%	1 11.6%
16+	1.4%	0.0%

[1]Subsamples of Idaho Elderly Hospitalized during Study Period and Arizona Elderly Living With Claimant in First Year of Tax Incentive Use.

Table E.2 (Continued)

Characteristics of Elderly Claimed in Adjusted Subsamples[1]

	Idaho (N=226)	Arizona (N=47)
Income		
Less than $5,000	79.2%	76.7%
$5,000 to $20,000	20.3%	18.6%
$over $20,000	.5%	4.7%
Received Medicare:	96.9%	97.9%
Received Medicaid:	14.7%	10.6%
Received SSI: (p = .05)	5.8%	17.8%
Average Hours Informal Care Provided by Claimant Household in Year Prior:		
None	6.3%	2.3%
Up to 2 hours per day	38.9%	2 27.9%
2 to 4 hours per day	40.7%	5 51.2%
Over 4 hours per day	14.0%	1 18.6%
Average Hours Informal Care Provided by Claimant Household in Year One:		
None	3.4%	2.3%
Up to 2 hours per day	42.3%	22.7%
2 to 4 hours per day	37.5%	56.8%
Over 4 hours per day	16.8%	18.2%
Received Formal Services in Year One:	19.3%	25.5%
Average Hours per Day of Formal Services Received in Year One:		
None	80.7%	74.5%
Up to 1 hr. per day	12.3%	17.0%
1-2 hrs. per day	1.9%	2.1%
2-3 hrs. per day	0.5%	0.0%
over 3 hrs. per day	4.7%	6.4%
Medical Expenditures by Claimant Household in Year One: (p = .001)		
None	58.6%	23.1%
Less than $500	28.6%	38.5%
$500 to $1000	6.2%	12.8%
$1000 to 2000	4.3%	17.9%
Over 2000	2.4%	7.7%

[1]Subsamples of Idaho Elderly Hospitalized during Study Period and Arizona Elderly Living With Claimant in First Year of Tax Incentive Use.

Table E.2 (Continued)

Characteristics of Elderly Claimed in Adjusted Subsamples[1]

	Idaho (N=226)	Arizona (N=47)
Daily Living Expenditures by Claimant Household in Year One:		
None	6.3%	2.6%
Less than $500	10.2%	5.1%
$500 to $1000	16.6%	25.6%
$1000-2000	29.3%	12.8%
Over 2000	37.6%	53.8%
Vulnerable per HRCA Index: (p = .05)	85.8%	97.8%

[1]Subsamples of Idaho Elderly Hospitalized during Study Period and Arizona Elderly Living With Claimant in First Year of Tax Incentive Use.

health as fair to poor (Idaho 64%, Arizona 67%). Similar proportions of elderly had one or more functional limitations (99% in Idaho, 100% in Arizona).

On the HRCA Vulnerability Index, the Arizona population was significantly (p = .05) more vulnerable (98%) than Idaho (86%). This may be related to significant differences in age between these two groups; 55% of the subsample of Arizona elderly were 85 years of age and older compared to only 35% of Idaho elderly subsample (p = .05).

Of the Idaho elderly subsample, 19% were born in the state, significantly more (p = .001) than in Arizona (4%). Although the Idaho elderly in this subsample were not significantly poorer than their Arizona counterparts (80% reported incomes under $5,000 in the first year of tax incentive use compared to 77% for Arizona), the Arizona elderly were more likely to be receiving SSI (18%), than were those in Idaho (6%).

Differences in levels of service, both formal and informal, provided to the samples of elderly individuals in each state, approached significance (p = .067) in the first year of tax incentive use; 39% of Idaho elderly and 28% of Arizona elderly received 2 to 4 hours of informal services per day in the year before tax incentive use, whereas 43% of the Idaho elderly and 23% of the Arizona elderly received such services in the first year of use.

A significant but not unexpected difference (p = .001) occurred between claimants in both states regarding medical expenditures incurred by the claimant household on behalf of the elderly person in the first year of use; 59% of Idaho elderly received no help with medical expenses compared to only 23% of Arizona elderly. This difference undoubtedly is a function of the provisions of the Arizona tax law which requires such

cash outlays in order to take advange of the tax incentive. On average, more was spent by Arizona claimants than by those in Idaho. Daily living expenditures by claimant household tended to be higher for the Arizona subsample, but not significantly so ($p = .07$).

Elderly individuals in both states received relatively low levels of formal help in personal and instrumental activities of daily living. No significant difference in formal support was noted in the first year of tax incentive use (19% in Idaho and 25% in Arizona).

APPENDIX F

COMPARISON OF BENEFICIARY CHARACTERISTICS WITH A NATIONAL SAMPLE

In Chapter 3, the characteristics of tax incentive claimants in two states, and the elderly persons they claimed, are described and compared. The goal of this appendix is to help understand the place of the Idaho and Arizona samples within the context of the national scene. The national comparison sample is the 1982 National Long Term Care Survey (LTCS) and the associated Informal Caregivers Survey (ICS) (data derived from Hanley, 1984; Soldo and Longino, 1985; Stone, Cafferata and Sangl, 1986).

Three different sets of comparisons are presented, each based on a different sample or subsample. Comparisons of age, sex and presence/absence of functional impairment involve data from the Idaho and Arizona elderly and from the LTCS (Medicare enrollees) screening questionnaire. Comparisons of specific limitations in activities of daily living (ADL) and instrumental activities of daily living (IADL) are based on LTCS and ICS interviews with community-dwelling disabled elderly and subsamples of similarly disabled elderly from Idaho and Arizona. The background characteristics of informal caregivers and the disabled elderly they serve, as derived from the ICS interviews, are compared with a similar subsample of disabled elderly from Idaho and Arizona and their tax incentive claimants.

Baseline Age and Sex Distribution

Table F.1 juxtaposes the age and sex distributions of the LTCS sample, reflecting the national age/sex distributions of the elderly population, with the Idaho and Arizona samples of elderly.

In the national sample, each succeeding age group contains a smaller portion of the sample than the previous age group and the disparity between the proportion of men and women grows, but the picture is very different for the Idaho and Arizona samples. Among the elderly claimed by tax incentive users in the two study states, the largest proportion are in the oldest age group (34% of the Idaho sample and 58% of the Arizona sample) and this finding holds for both sexes. Furthermore, the disparity in sex distribution in the Idaho and Arizona samples does not widen appreciably with advancing age. Although there are considerably more females than males in absolute numbers, and the proportions differ in the Idaho and Arizona samples, sex distributions within each state are roughly similar within age categories. This occurs particularly within the youngest and the oldest age categories. (The 65-74 year age group contains 25% of the males and 24% of the females in the Idaho sample, none of the males and 4% of the females in the Arizona sample. The oldest age group (85 and older) contains 37% of the males and 34% of the females in the Idaho sample, 58% of the males and 62% of the females in Arizona.)

It appears that the elderly samples in this study represent the oldest old group, who can be expected to be more impaired than those

Table F.1

Age and Sex Characteristics of Elderly (65+)

Sex / Age Group	National LTCS Screen	Idaho (N = 393)[1]	Arizona (N = 64)
Total Population	(100.0%)	(100.0%)	(100.0%)
65 to 74	59.1%	24.2%	6.3%
75 to 79	19.1%	19.3%	3.1%
80 to 84	12.0%	22.4%	28.1%
85+	9.9%	34.1%	62.5%
Male	(40.1%)	(21.8%)	(18.8%)
65 to 74	64.2%	24.7%	0.0%
75 to 79	18.4%	9.4%	16.6%
80 to 84	10.2%	29.4%	25.0%
85+	7.3%	36.5%	58.3%
Female	(59.9%)	(78.2%)	(81.2%)
65 to 74	55.6%	24.3%	3.8%
75 to 79	19.5%	22.3%	3.8%
80 to 84	13.2%	19.7%	30.8%
85+	11.7%	33.8%	61.5%

[1]Five Idaho elderly sample members were not 65 in the year prior to the year in which a tax incentive claim was made and are therefore not included here; in addition, information regarding sex is missing for 3 elderly sample members, thereby reducing the N to 390 for the sex/age breakdown.

found in the overall population of community elderly. For the Arizona elderly claimed this is not surprising, since the tax incentive criteria require a cash outlay for health-related expenses (presumably a more intense and frequent need with advancing age). The sample selection process (from lists of elderly persons who had been hospitalized) may have exaggerated this phenomenon, resulting in a sample of claimants biased toward those who had more serious problems and were therefore older than those not selected.

Although percentages in the older age groups for both sexes in the Idaho sample were considerably smaller than those found in Arizona, the percentage of Idaho males in the oldest-old category was nevertheless five times that found among Medicare male enrollees in general, and over three times the percentage found among female Medicare enrollees. It is possible that this unusual proportion is an artifact of the type of claimant willing to participate in the study. A more reasonable expla-

nation, however, is that intergenerational living, a requirement of the tax incentive program in Idaho, is more likely when the elderly parent cannot manage without help from others, resulting in a concentration of the oldest old among those claimed.

ADL/IADL Functional Impairment Distribution

Table F.2 compares the estimated percentages of elderly (65 and older) in the nation having ADL or IADL impairments or both (the disabled elderly) with the percentages found in the Idaho and Arizona tax incentive user elderly samples.

Table F.2

Percent Elderly With ADL and/or IADL Impairment

Impairment Type	National LTCS Screen	Idaho (N = 393)[1]	Arizona (N = 64)
Impaired (ADL and/or IADL impairments)	19.8%	95.2%	100.0%
ADL Impaired (with or without IADL impairments)	15.9%	85.9%	93.8%
IADL Impaired (with or without ADL impairments)	15.2%	91.3%	100.0%

[1]In Idaho, 5 persons were not 65 in the year prior to making the tax claim and have been excluded from these tables; all 5 of these persons, however, were functionally impaired. If they had been included, 96.9% would be considered functionally impaired.

All three samples demonstrate a large overlap of those with ADL and IADL problems. The proportion of those with functional impairments in the Idaho and Arizona samples were extremely high (96% and 100% respectively), whereas only a minority of the national population of community elderly were estimated to have been functionally impaired (under 20%). Although the extent of this discrepancy was not predicted, the greater disability found in the Idaho and Arizona samples might be expected from the age distribution. It is clear that the tax incentive claimants consist primarily of those who are caring for the very old and vulnerable elderly.

The vulnerability of tax incentive elderly can be seen by the breakdown of the ADL/IADL impairment distribution by age (Table F.3) and sex (Table F.4). All of the elderly 85 and older in the Idaho and Arizona samples were disabled (i.e., had ADL or IADL impairment); almost 95% in both samples had ADL deficits requiring the help of others and

Table F.3

Percent Elderly by Age With ADL/IADL Impairment

Impairment / Age	National LTCS Screen	Idaho	Arizona
ADL and/or IADL Limited		p = .001[1]	
65-74	13.8%	89.5% (N=95)	100.0% (N=4)
75-79	22.2%	100.0% (N=76)	100.0% (N=2)
80-84	32.5%	93.2% (N=88)	100.0% (N=19)
85+	50.8%	100.0% (N=134)	100.0% (N=39)
ADL Limited		p = .001[1]	
65-74	11.2%	69.5% (N=95)	100.0% (N=4)
75-79	17.5%	92.1% (N=76)	50.0% (N=2)
80-84	25.9%	84.9% (N=88)	94.4% (N=19)
85+	40.6%	94.8% (N=134)	95.0% (N=39)
IADL Limited		p = .001[1]	
65-74	9.7%	80.0% (N=95)	100.0% (N=4)
75-79	17.0%	93.4% (N=76)	100.0% (N=2)
80-84	26.6%	89.8% (N=88)	100.0% (N=19)
85+	44.6%	99.3% (N=134)	100.0% (N=39)

[1]Based on Chi-square statistical procedures.

over 99% of the Idaho sample and 100% of the Arizona sample had IADL problems. The percentages with deficits in each age group, as well as for both sexes in both states, were considerably higher than the corresponding national estimates.

Considerable overlap occurred among those with ADL and IADL limitations in all age and sex groups in the national population as well as the Idaho and Arizona samples of elderly. In the national sample, a sharp rise in impairment level occurred in persons 80 and older, and great discrepancies were found between the percent impaired in the group under 75 (about 14%) and those 85 and over (about 51%). The same generally held for the Idaho sample, except that the 75-79 age group appeared to be almost as debilitated as those 85 and older. The Arizona sample, with the highest percentage of 80 and older members, exhibited little difference in impairment with age (no surprise, since 100% of the sample were found to be disabled, 100% had IADL deficits, and almost 94% had ADL deficits (Table F.2)).

In the national sample, females were significantly more impaired than males. This might be explainable by the fact that females constituted a larger proportion of the elderly over 85 (Table F.1), the age

Table F.4

Percent Elderly by Sex With ADL/IADL Impairment

Impairment / Sex	National LTCS Screen	Idaho	Arizona
ADL and/or IADL Limited	p = .001[1]		
Male	17.6%	95.3% (N=85)	100.0 (N=12)
Female	21.3%	97.1% (N=305)	100.0% (N=52)
ADL Limited	p = .001[1]		
Male	13.7%	85.9% (N=85)	91.7 (N=12)
Female	17.3%	86.5% (N=305)	94.2% (N=52)
IADL Limited	p = .001[1]		
Male	13.0%	89.4% (N=85)	100.0 (N=12)
Female	16.6%	92.8% (N=305)	100.0% (N=52)

[1]Based on Chi-square statistical procedures.

group in the national population with the highest proportion of impaired elderly. Because the 65-74 age group had the lowest level of IADL impairment, it appears that the younger elderly in the national population may be better able to adapt to their ADL difficulties and therefore better able to perform routine instrumental activities of daily living (preparing meals, taking medicine, managing money, etc.).

Although significant differences in impairment between age groups were found in Idaho (in each case, p = .001), the differences are not a steady increase in impairment with age as might be expected. Nonetheless, the greatest discrepancy was between the youngest (65-74) and the oldest (85 and older) age groups, and it was in the expected direction. Sex was not significantly related to impairment in Idaho. No significant differences by sex or by age group were found for the Arizona samples. However, compared with the national population (in which only a minority in any category experienced functional impairments, excepting the 51% in the 85 and over age group with ADL and/or IADL deficits), the large majority in almost all age categories in Arizona were found to be impaired.

Using national data presented by Soldo and Longino (1985), Table F.5 presents data on the national distribution of Medicare enrollees, the Idaho sample 65 and older and the Arizona community sample of persons 65 and older. The samples are disaggregated by sex with respect to: (a) proportions with limitations only in IADL; (b) proportions with one or two ADL limitations (whether or not they had IADL impairment); (c) proportions with three or more ADL limitations; and (d) the propor-

Table F.5

IADL Only and Extent of ADL Limitation by Sex

Limitation / Sex	National LTCS	Idaho (N = 390)	Arizona (N = 64)
Total Limited (ADL and/or IADL)			
Total	18.9%	95.9%	100.0%
Male	16.0%	95.3%	100.0%
Female	20.9%	97.1%	100.0%
1 or 2 ADL Limitations			
Total	6.6%	39.0%	28.1%
Male	5.1%	44.7%	41.7%
Female	7.7%	37.4%	25.0%
3 or more ADL Limitations			
Total	6.3%	47.4%	65.6%
Male	5.6%	41.2%	50.0%
Female	6.8%	49.2%	69.2%
Only IADL Limitations			
Total	6.0%	9.0%	6.3%
Male	5.4%	7.1%	8.3%
Female	6.4%	9.5%	5.8%

tion of the total population with ADL and/or IADL impairment. Table F.6 presents the same data broken down by age and sex. Percentages of disabled elderly in the national population are slightly less than those reported in Tables F.2, F.3 and F.4 (based on Hanley, 1984) due to different assumptions about the total number of Medicare enrollees.

Data from these tables again highlight the conclusions concerning the differences between the Idaho and Arizona samples and community elderly in the nation as a whole; the elderly of tax incentive users in the study states represent a debilitated segment of the national population of elderly. It is clear that not only were much larger percentages of the tax incentive samples disabled, but a considerably larger proportion had three or more ADL limitations (47.4%, 65.6% and 6.3% for Idaho, Arizona and the national population of Medicare enrollees respectively). This holds for both sexes (41.2%, 50.0% and 5.6% of males, and 49.2%, 69.2% and 6.8% of females) and for all age by sex categories except females in the 65-74 age group in Arizona (neither of which had three or more ADL limitations).

In the national sample, all age groups had similar (within 1%) proportions of elders in the three or more and one or two ADL impairment categories. The similarity in ADL impairment status, however, did not extend to the Idaho and Arizona samples. In both of these states, a considerably greater proportion of females 75 and older had three or

Table F.6

IADL Only and Extent of ADL Limitation by Age and Sex

Limitations / Age / Sex	National LTCS	Idaho[1]	Arizona
Total Limited (ADL and/or IADL)			
65-74	12.6%	89.5%	100.0%
Male	11.7%	85.7% (N=21)	100.0% (N=2)
Female	13.3%	91.9% (N=74)	100.0% (N=2)
75-84	25.0%	96.3%	100.0%
Male	20.9%	90.9% (N=33)	100.0% (N=3)
Female	27.6%	97.7% (N=128)	100.0% (N=18)
85 or more	45.8%	100.0%	100.0%
Male	40.8%	100.0% (N=31)	100.0% (N=7)
Female	48.8%	100.0% (N=103)	100.0% (N=32)
1 or 2 ADL Limitations			
65-74	4.2%	40.0%	75.0%
Male	3.4%	47.6% (N=21)	50.0% (N=2)
Female	4.7%	37.8% (N=74)	100.0% (N=2)
75-84	9.0%	39.8%	15.0%
Male	6.5%	42.4% (N=33)	33.3% (N=3)
Female	10.3%	39.1% (N=128)	11.8% (N=18)
85 or more	17.4%	37.3%	30.0%
Male	15.7%	45.2% (N=31)	42.9% (N=7)
Female	18.2%	35.0% (N=103)	27.3% (N=32)
3 or more ADL Limitations			
65-74	3.9%	29.5%	25.01%
Male	4.1%	33.3% (N=21)	50.01% (N=2)
Female	3.8%	28.4% (N=74)	0.01% (N=2)
75-84	8.1%	49.7%	75.01%
Male	7.1%	39.4% (N=33)	33.31% (N=3)
Female	8.7%	52.3% (N=128)	82.41% (N=18)
85 or more	18.2%	57.5%	65.01%
Male	15.2%	48.4% (N=31)	57.11% (N=7)
Female	19.0%	60.2% (N=103)	66.71% (N=32)
Only IADL Limitations			
65-74	4.5%	17.9%	0.0%
Male	4.2%	4.8% (N=21)	0.0% (N=2)
Female	4.8%	21.6% (N=74)	0.0% (N=2)
75-84	7.9%	6.8%	10.0%
Male	7.1%	9.1% (N=33)	33.3% (N=3)
Female	8.5%	6.3% (N=128)	5.9% (N=18)
85 or more	10.2%	5.2%	5.0%
Male	9.9%	6.5% (N=31)	0.0% (N=7)
Female	10.3%	4.9% (N=103)	6.1% (N=32)

[1]Data concerning sex missing for three persons in 75-84 age group.

more ADL impairments than those with only one or two ADL limitations. As might be expected, the proportions in the Idaho and Arizona samples with only IADL problems were very small, in a number of cases, smaller than that found for the national population of Medicare enrollees.

Distribution of Specific ADL and IADL Impairments

Table F.7 presents the distribution of specific ADL and IADL impairments among the elderly for items that were relatively similar on the LTCS screener and the tax incentive study questionnaires (see Chapter 1, Table 1.2).

Table F.7

Percent Elderly With Selected ADL and IADL Impairments

Disability	National LTCS Screen	Idaho (N = 393)	Arizona (N = 64)
ADL Disabilities			
Person requires help:			
Dressing	3.9%	15.5%	26.6%
Eating	1.4%	22.4%	25.0%
Incontinence problem	5.9%	26.3%	32.8%
IADL Disabilities			
Person requires help:			
Preparing meals	7.0%	54.9%	82.8%
Taking medicine	4.1%	32.3%	60.9%
Grocery shopping[1]	13.5%		
Managing money	6.2%		
Grocery shopping/managing money		75.4%	95.3%
Light housework[1]	6.1%		
Doing laundry	9.7%		
Light housework and laundry		57.3%	90.6%

[1]These IADL questions from the LTCS screener were asked as one question in the tax incentive study.

As might be expected, the Idaho and Arizona samples were considerably more impaired than the LTCS sample in each of these areas; only a

very small percent of the national population had deficits in any of the ADL and IADL categories compared. Even in the unlikely event that there was no overlap in persons who had grocery shopping or money management problems, only about 20% of the national population had such problems, compared with over three-quarters of the Idaho and Arizona samples. Similarly, the sum of the percentage of elderly in the national sample reporting problems in performing light housework and doing laundry, is less than 16% compared with 57% in the Idaho and 91% in the Arizona samples.

Although impairment was much more common in the study states than in the national population, the pattern of high and low impairment items is similar, with a single exception. Among the IADL areas compared, grocery shopping caused the most problems and taking medicine the least in all three samples. Incontinence was the most commonly mentioned ADL problem in all groups, but the least often mentioned was dressing in Idaho, eating in the other two samples.

Table F.8 presents the same data broken down by sex. As expected, both males and females in the national sample show much less impairment than do their counterparts in the study states. Despite the large national sample size, no significant differences between the sexes were found for dressing, eating, preparing meals, or taking medicine. Where significant differences were found, women were more often impaired than men, with the exception of light housework. Only one comparison between the sexes was found to be significant in the Idaho and Arizona samples; Idaho men had fewer dressing problems than did the women.

Impairment was also much less common in the national sample than in the study states in all age groups (Table F.9), with the exception of the two Arizonans in the 75 to 79 age group who had neither incontinence problems nor problems in dressing.

Given the small numbers in each of the Arizona age categories, it is not surprising that no significant differences in impairment were found among age groups for any of the ADL or IADL categories. Significant differences were found, however, for all ADL and IADL areas in the other two samples, except for eating problems in Idaho. All differences were in the expected direction for the national population and, with the exception of dressing problems (3% more of the 75-80 age group had problems than did the 80-84 age group), for the Idaho sample as well.

The differences between the national sample and those in Idaho and Arizona in the proportion of the elderly impaired at each age level suggests that not only were the Idaho and Arizona samples older, but those in the younger population groups who were claimed by tax incentive users were considerably more impaired than might be expected. This indicates that those actually claimed in Idaho and Arizona represent a group of impaired elderly who really need help.

Direct comparisons of national estimates and the Idaho and Arizona samples for specific disabilities was not practical because of difference in the wording and scope of potentially related items. However, a perusal of the domains they represent tends to confirm the conclusion

Table F.8

Percent Elderly by Sex With Selected ADL and IADL Impairments

Disability / Sex (Males / Females)	National LTCS Screen	Idaho (N = 390) (N = 85) (N = 305)	Arizona (N = 64) (N = 12) (N = 52)
ADL Disabilities			
Dressing			
Male	3.9%	5.9%[1]	41.7%
Female	3.9%	18.1%	23.1%
Eating			
Male	1.5%	23.5%	16.7%
Female	1.3%	22.3%	26.9%
Incontinence			
Male	5.4%[1]	32.1%	33.3%
Female	6.3%	24.3%	32.7%
IADL Disabilities			
Preparing Meals			
Male	7.2%	57.1%	91.7%
Female	6.9%	54.2%	80.8%
Taking Medicine			
Male	4.2%	29.8%	58.3%
Female	4.0%	33.1%	61.5%
Grocery Shopping			
Male	10.6[1]		
Female	15.5		
Managing Money			
Male	5.7[1]		
Female	6.5		
Grocery Shopping/ Managing Money			
Male		71.4%	83.3%
Female		76.6%	98.1%
Light housework			
Male	6.6%[1]		
Female	5.7%		
Laundry			
Male	9.2%[1]		
Female	10.0%		
Light housework/ laundry			
Male		60.0%	91.7%
Female		56.5%	90.4%

[1]Based on Chi-square statistical procedures, the difference between males and females is statistically significant at the .01 level.

Table F.9

Percent Elderly by Age With Selected ADL and IADL Impairments

Disability / Age	National LTCS Screen	Idaho (N = 390)	Arizona (N = 64)
ADL Disabilities			
Eating			
65-74	.9%[2]	16.8%	25.0%
75-79	1.3%	25.0%	0.0%
80-84	2.5%	21.4%	16.7%
85+	5.3%	26.1%	30.0%
Dressing			
65-74	2.7%[2]	5.3%[1]	25.0%
75-79	4.1%	17.1%	0.0%
80-84	6.4%	14.3%	11.1%
85+	11.7%	23.1%	35.0%
Incontinence			
65-74	4.5%[2]	9.6%[3]	25.0%
75-79	6.1%	17.3%	0.0%
80-84	9.2%	34.1%	27.8%
85+	14.1%	38.3%	37.5%
IADL Disabilities			
Preparing Meals			
65-74	4.1%[3]	32.6%[3]	75.0%
75-79	7.8%	42.1%	50.0%
80-84	12.4%	54.0%	83.3%
85+	24.9%	79.5%	85.0%
Taking Medicine			
65-74	2.2%[3]	11.6%[3]	25.0%
75-79	4.7%	22.4%	50.0%
80-84	7.4%	37.9%	66.7%
85+	15.4%	50.0%	62.5%

[1]Age differences significant at .01 level.
[2]Age differences significant at .005 level.
[3]Age differences significant at .001 level.

Table H.20

Baseline Variables that Entered Preliminary Regression Equation Arizona Intrastate - 12-Month History of Noncommunity Days

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Health, Functional, Other Baseline Var		
Feeds self	-.30	-.26
Perceived health	.18	.12
Limited by Alzheimer's disease	-.12	-.12
Vulnerability Index	-.02	.16
Uses wheelchair	-.16	-.13
Severe hearing impairment	-.14	-.10
Baseline Service Utilization Variables		
Money spent by helper on medical care	.14	.14

Table H.21

Baseline Variables that Entered Preliminary Regression Equation Arizona Intrastate - 24-Month History of Noncommunity Days

Variable Type / Variable	Zero-Order Correlation	eta Weight
Demographic Variables		
Receives veteran/other government pension	-.16	-.16
Age	.15	-.16
Health, Functional, Other Baseline Var		
Feeds self	-.22	-.18
Has severe hearing condition	-.16	-.12
Alzheimer's disease condition	-.13	-.10
Perceived health	.18	.10

Table H.22

Arizona Intrastate - Variables Not Included in Preliminary Analyses[1]

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Baseline Service Utilization Variables		
Total Informal Services:		
No. of services provided by helper household	.71	
Percent Informal Services:		
Received formal help/shopping	.27	
Receives contributions from family	-.10	

[1]For variable types with fewer than 6 variables (see Chapter 1).

APPENDIX I

NON-SIGNIFICANT HIERARCHICAL REGRESSION ANALYSES

Table I.1

Idaho Intrastate - 12-Month History of Nursing Home Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Hierarchical Block Regression: Change in R^2 on entering Equation	Hierarchical Block Regression: Contribution of Block to R^2
Block 1: Demographic Characteristics				
Average age of helper/spouse	.10[1]	.14	.01	
Private medical insurance	.13[1]	.14	.02	
Investment income	.08	.10	.01	.05
Block 2: Other Background Variables				
Can dress self	.19[1]	.19	.05	
Limited by neurological cond	-.10[1]	-.10	.01	
Goes outside 2/more days/week	.09[1]	.09	.01	.06
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .11

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 566, Experimental N = 367, Control N = 199

Table I.2

Idaho Intrastate - 24-Month History of Nursing Home Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Hierarchical Block Regression: Final Beta Weight	Beta Weight when Block accepted in Equation	Change in R^2 on entering Equation	Contribution of Block to R^2
Block 1: Demographic Characteristics				
Unemployed helper in household	.11[1]	.10	.01	
Private medical insurance	.15[1]	.17	.03	
Age	.02	.09	.02	
Lives with helper	-.08	-.11	.01	
Urban-Rural environment	.07	.08	.01	.07
Block 2: Other Background Variables				
Can dress self	.18[1]	.18	.05	
Can manage medications	.14[1]	.14	.01	.07
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .14

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 566, Experimental N = 367, Control N = 199

Table I.3

Idaho Intrastate - 12-Month History of Hospital Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Change in R^2 on entering Equation	Contribution of Block to R^2
Block 1: Demographic Characteristics				
Education of head of household	-.12[1]	-.12	.02	
Widowed vs other	-.09[1]	-.12	.01	.03
Block 2: Other Background Variables				
Limited by heart condition	-.19[1]	-.19	.06	
Limited by kidney condition	-.15[1]	-.15	.03	
Limited by acute medical cond	-.12[1]	-.12	.02	
Can dress self	.10[1]	.10	.01	.12
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .15

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 566, Experimental N = 367, Control N = 199

Table I.4

Idaho Intrastate - 24-Month History of Hospital Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Hierarchical Block Regression: Change in R^2 on entering Equation	Hierarchical Block Regression: Contribution of Block to R^2
Block 1: Demographic Characteristics				
Helper Catholic vs other	-.09[1]	-.10	.01	
Income	-.07	-.11	.01	.02
Block 2: Other Background Variables				
Limited by acute medical cond	-.14[1]	-.14	.05	
Limited by kidney condition	-.14[1]	-.14	.03	
Limited by heart condition	-.14[1]	-.15	.02	
Limited by neurological cond	-.10[1]	-.11	.01	
Limited by unspec chronic cond	-.10[1]	-.10	.01	.12
Block 3: Baseline Services				
Family contrib to elder income	-.10[1]	-.10	.01	.01
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .15

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 566, Experimental N = 367, Control N = 199

Table I.5

Idaho Intrastate - 12-Month History of Noncommunity days

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Hierarchical Block Regression: Change in R^2 on entering Equation	Hierarchical Block Regression: Contribution of Block to R^2
Block 1: Demographic Characteristics				
Average age of helper/spouse	.11[1]	.13	.02	
Private medical insurance	.13[1]	.14	.02	
Investment income	.08	.10	.01	
Lives with helper	-.07	-.10	.01	.06
Block 2: Other Background Variables				
Can dress self	.20[1]	.20	.06	
Limited by kidney condition	-.11[1]	-.11	.01	
Limited by neurological cond	-.10[1]	-.11	.01	
Limited by unspec chronic cond	-.09[1]	-.09	.01	.10
Block 3: Baseline Services				
(none entered)			.00	.00
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .16

[1]Beta weight significant 'p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 566, Experimental N = 367, Control N = 199

Table I.6

Idaho Intrastate - 24-Month History of Noncommunity days
Idaho Intrastate - Total Informal Services at Year 1

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Change in R^2 on entering Equation	Contribution of Block to R^2
Block 1: Demographic Characteristics				
Unemployed helper in household	.11[1]	.13	.02	
Private medical insurance	.14[1]	.16	.03	
Lives with helper	-.09[1]	.14	.02	
Urban-rural environment	.08	.10	.01	.07
Block 2: Other Background Variables				
Can dress self	.16[1]	.16	.05	
Personal care dependence	.11[1]	.11	.02	
Independence in decisn making	.10[1]	.10	.01	.08
Block 3: Baseline Services				
(none entered)			.00	.00
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .15

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 566, Experimental N = 367, Control N = 199

Table I.7

Idaho Supplemental - Percent Informal Services at Year 2

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Hierarchical Block Regression: Change in R^2 on entering Equation	Hierarchical Block Regression: Contribution of Block to R^2
Block 1: Demographic Characteristics				
Lives alone	.22[1]	.38	.20	
Children nearby	-.12[1]	-.15	.02	
Lives with child	-.01	-.11	.01	.23
Block 2: Other Background Variables				
Trouble remembering month	.13[1]	.13	.02	
Can do ordinary housework	-.04	-.07	.006	
Limited by neurological cond	-.04	-.08	.005	
Uses walker or 4-pronged cane	.04	.06	.003	.03
Block 3: Baseline Services				
Percent informal services	.48[1]	.48	.19	.19
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .45

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 872, Experimental N = 340, Control N = 532

Table I.8

Idaho Supplemental - 12-Month History of Nursing Home Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Hierarchical Block Regression: Change in R^2 on entering Equation	Hierarchical Block Regression: Contribution of Block to R^2
Block 1: Demographic Characteristics				
Age	.05	.11	.01	.01
Block 2: Other Background Variables				
Limited by cancer	.13[1]	.12	.02	
Independence in decisn making	.12[1]	.12	.02	
Heart condition	.13[1]	.13	.02	
Can dress self	.08[1]	.08	.01	
Goes outside 2/more days/week	.05	.06	.003	.07
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
Died between baseline/followup	.07[1]	.07	.005	.005
Block 5: Experimental Status			.00	.00
				R^2 = .08

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 1047, Experimental N = 364, Control N = 683

Table I.9

Idaho Supplemental - 24-Month History of Nursing Home Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Hierarchical Block Regression: Change in R^2 on entering Equation	Hierarchical Block Regression: Contribution of Block to R^2
Block 1: Demographic Characteristics				
Age	.07[1]	.13	.02	.02
Block 2: Other Background Variables				
Heart condition	.13[1]	.13	.02	
Can manage medications	.06	.06	.01	
Mental/emotional problem	-.08[1]	-.08	.007	
Can do ordinary housework	.09[1]	.09	.006	
Limited by cancer	.08[1]	.08	.005	
Independence in decisn making	.08	.08	.003	.05
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .07

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 1047, Experimental N = 364, Control N = 683

Table I.10

Idaho Supplemental - 12-Month History of Hospital Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Hierarchical Block Regression: Final Beta Weight	Beta Weight when Block accepted in Equation	Change in R^2 on entering Equation	Contribution of Block to R^2
Block 1: Demographic Characteristics				
(None entered)			.00	.00
Block 2: Other Background Variables				
Perceived health	.07[1]	.10	.01	
Personal care dependence	.06[1]	.09	.01	.02
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
Died between baseline/followup	.22[1]	.22	.05	.05
Block 5: Experimental Status			.00	.00
				R^2 = .07

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical regression equation.

Total N = 1047, Experimental N = 364, Control N = 683

Table I.11

Idaho Supplemental - 24-Month History of Hospital Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Hierarchical Block Regression: Change in R^2 on entering Equation	Hierarchical Block Regression: Contribution of Block to R^2
Block 1: Demographic Characteristics				
(None entered)			.00	.00
Block 2: Other Background Variables				
Perceived health	.07[1]	.07	.01	
Can do shopping	.06	.08	.01	
Acute medical condition	-.07	-.07	.01	
Limited by neurological cond	-.06	-.07	.004	.03
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
Died between baseline/followup	.17[1]	.17	.03	.03
Block 5: Experimental Status			.00	.00
				R^2 = .06

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 1047, Experimental N = 364, Control N = 683

Table I.12

Idaho Supplemental - 12-Month History of Noncommunity Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Hierarchical Block Regression: Change in R^2 on entering Equation	Hierarchical Block Regression: Contribution of Block to R^2
Block 1: Demographic Characteristics				
Age	.06[1]	.09	.01	.01
Block 2: Other Background Variables				
Can manage medications	.07[1]	.08	.02	
Heart condition	.15[1]	.16	.01	
Perceived health	.10[1]	.12	.02	
Acute medical problem	-.11[1]	-.11	.01	
Can dress self	.06[1]	.08	.005	
Limited by cancer	.09[1]	.08	.005	
Mental or emotional condition	-.07	-.06	.003	.07
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
Died between baseline/followup	.15[1]	.15	.02	.02
Block 5: Experimental Status			.00	.00
				R^2 = .10

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 1047, Experimental N = 364, Control N = 683

Table I.13

Idaho Supplemental - 24-Month History of Noncommunity Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Hierarchical Block Regression: Final Beta Weight	Beta Weight when Block accepted in Equation	Change in R^2 on entering Equation	Contribution of Block to R^2
Block 1: Demographic Characteristics				
Age	.06[1]	.12	.01	.01
Block 2: Other Background Variables				
Can manage medications	.10[1]	.10	.02	
Heart condition	.11[1]	.11	.01	
Can do ordinary housework	.10[1]	.10	.01	
Mental/emotional problem	-.10	-.10	.01	
Limited by cancer	.06[1]	.06	.01	.06
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .04

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 1047, Experimental N = 364, Control N = 683

Table I.14

Arizona Intrastate - Total Informal Services at Year 2

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Hierarchical Block Regression: Change in R^2 on entering Equation	Hierarchical Block Regression: Contribution of Block to R^2
Block 1: Demographic Characteristics				
Helper Christian Sci vs other	-.01	-.34	.02	
Lives with helper	-.0005	-.34	.16	
Income	-.07	-.16	.04	.23
Block 2: Other Background Variables				
Can prepare meals	-.01	.19	.11	
Trouble remembering month	-.04	-.15	.02	
Can do shopping	.10	.18	.01	.14
Block 3: Baseline Services				
Total informal services	.67[1]	.67	.22	.22
Block 4: Experimental Status			.00	.00
				R^2 = .59

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 390, Experimental N = 53, Control N = 337

Table I.15

Arizona Intrastate - Percent Informal Services at Year 1

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Hierarchical Block Regression: Change in R^2 on entering Equation	Hierarchical Block Regression: Contribution of Block to R^2
Block 1: Demographic Characteristics				
Average age respondent/spouse	-.03	-.17	.03	
Income	-.02	-.21	.11	
Lives alone	-.01	.15	.02	
Age	.01	.19	.02	
Education	.01	-.13	.01	.20
Block 2: Other Background Variables				
Can do shopping	.06	.40	.05	
Bone break/deterioration	.04[1]	.12	.02	
Limited by kidney condition	.04[1]	.12	.01	
Severe hearing impairment	-.02	-.10	.01	
Personal care dependence	-.02	-.13	.01	
Sickness prevents desird activ	-.03	-.13	.01	
Can do chores	-.01	-.14	.01	.11
Block 3: Baseline Services				
Percent informal services	.88[1]	.88	.58	
Receives formal help/shopping	.05[1]	.05	.002	.58
Block 4: Experimental Status			.00	.00
				R^2 = .89

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical regression equation.

Total N = 418, Experimental N = 60, Control N = 358

Table I.16

Arizona Intrastate - Percent Informal Services at Year 2

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Hierarchical Block Regression: Change in R^2 on entering Equation	Hierarchical Block Regression: Contribution of Block to R^2
Block 1: Demographic Characteristics				
Average age respondent/spouse	-.10[1]	-.22	.03	
Income	-.04	-.20	.10	
Lives alone	-.02	.10	.01	
Age	-.003	.19	.03	
Education	.01	-.13	.01	.19
Block 2: Other Background Variables				
Can do shopping	.05	.28	.04	
Severe hearing impairment	-.07[1]	-.15	.02	
Limited by kidney condition	.04	.10	.01	
Independence in decisn making	.10[1]	.17	.01	
Personal care dependence	-.04	-.17	.02	.10
Block 3: Baseline Services				
Percent informal services	.73[1]	.73	.38	.38
Block 4: Experimental Status			.00	.00
				R^2 = .67

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 390, Experimental N = 53, Control N = 337

Table I.17

Arizona Intrastate - 12-Month History of Hospital Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Change in R^2 on entering Equation	Contribution of Block to R^2
Block 1: Demographic Characteristics				
Helper receives other pension	-.09	-.14	.02	
Respondent daughter/dtr-in-law	.06	.10	.01	.03
Block 2: Other Background Variables				
Needs help with feeding	-.19[1]	-.19	.05	
Limited by cancer	-.17[1]	-.17	.03	
Uses wheelchair	-.16[1]	-.16	.02	.10
Block 3: Baseline Services				
Receives formal help/meds	-.11[1]	-.11	.01	.01
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .14

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical regression equation.

Total N = 417, Experimental N = 59, Control N = 358

Table I.18

Arizona Intrastate - 24-Month History of Hospital Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Hierarchical Block Regression: Final Beta Weight	Beta Weight when Block accepted in Equation	Change in R^2 on entering Equation	Contribution of Block to R^2
Block 1: Demographic Characteristics				
Helper income	.12[1]	.11	.01	
Lives with other than spouse	.11[1]	.16	.02	.03
Block 2: Other Background Variables				
Limited by cancer	-.16[1]	-.15	.02	
Perceived health	.10	.11	.02	
No. of functional limitations	.08	.10	.01	.05
Block 3: Baseline Services				
Formal help/personal care	-.14[1]	-.14	.02	.02
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .10

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical regression equation.

Total N = 417, Experimental N = 59, Control N = 358

Table I.19

Arizona Intrastate - 24-Month History of Noncommunity Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Change in R^2 on entering Equation	Contribution of Block to R^2
Block 1: Demographic Characteristics				
Helper receives govt pension	-.14[1]	-.16	.03	
Age	.10[1]	.15	.02	.05
Block 2: Other Background Variables				
Needs help with feeding	-.17[1]	-.17	.04	
Perceived health	.10[1]	.10	.01	
Alzheimer's condition	-.10[1]	-.10	.01	.06
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .11

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 417, Experimental N = 59, Control N = 358

Table I.20

Arizona Supplemental - Percent Informal Services at Year 2

Independent Variables (Characteristics of Elderly Person at Baseline)	Hierarchical Block Regression: Final Beta Weight	Beta Weight when Block accepted in Equation	Change in R^2 on entering Equation	Contribution of Block to R^2
Block 1: Demographic Characteristics				
Lives alone	.30[1]	.45	.22	
Children nearby	-.13[1]	-.20	.04	.26
Block 2: Other Background Variables				
Limited by cancer	-.04	-.08	.006	
Can do ordinary work	-.04	-.08	.005	.01
Block 3: Baseline Services				
Percent informal services	.40[1]	.40	.13	.13
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .40

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 741, Experimental N = 58, Control N = 683

Table I.21

Arizona Supplemental - 12-Month History of Nursing Home Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Hierarchical Block Regression: Change in R^2 on entering Equation	Hierarchical Block Regression: Contribution of Block to R^2
Block 1: Demographic Characteristics				
Age	.09[1]	.12	.01	.01
Block 2: Other Background Variables				
Independence in decisn making	.14[1]	.14	.02	
Limited by heart condition	.08[1]	.08	.01	
Mental/emotional problem	-.09[1]	-.09	.01	.04
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .05

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical regression equation.

Total N = 741, Experimental N = 58, Control N = 683

Table I.22

Arizona Supplemental - 24-Month History of Nursing Home Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Hierarchical Block Regression: Final Beta Weight	Beta Weight when Block accepted in Equation	Change in R^2 on entering Equation	Contribution of Block to R^2
Block 1: Demographic Characteristics				
Age	.12[1]	.14	.02	.02
Block 2: Other Background Variables				
Mental/emotional problems	-.14[1]	-.14	.02	
Independence in decisn making	.09[1]	.09	.01	
Needs help feeding	-.09[1]	-.09	.01	.03
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .06

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 741, Experimental N = 58, Control N = 683

Table I.23

Arizona Supplemental - 12-Month History of Hospital Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Hierarchical Block Regression: Change in R^2 on entering Equation	Hierarchical Block Regression: Contribution of Block to R^2
Block 1: Demographic Characteristics				
(None entered)			.00	.00
Block 2: Other Background Variables				
Personal care dependence	.10[1]	.13	.01	
Limited by cancer	-.06[1]	-.10	.01	
Independence in decisn making	-.09[1]	-.09	.006	
Perceived health	.05	.07	.005	.03
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
Died between baseline/followup	.23[1]	.23	.05	.05
Block 5: Experimental Status			.00	.00
				R^2 = .08

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Total N = 741, Experimental N = 58, Control N = 683

Table I.24

Arizona Supplemental - 24-Month History of Hospital Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Final Beta Weight	Hierarchical Block Regression: Beta Weight when Block accepted in Equation	Hierarchical Block Regression: Change in R^2 on entering Equation	Hierarchical Block Regression: Contribution of Block to R^2
Block 1: Demographic Characteristics				
(None entered)			.00	.00
Block 2: Other Background Variables				
Perceived health	.07[1]	.08	.01	
Mental/emotional problem	-.08[1]	-.08	.01	
Can do shopping	.05	.08	.006	
Limited by cancer	-.05	-.08	.006	.03
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
Died between baseline/followup	.18[1]	.18	.03	.03
Block 5: Experimental Status			.00	.00
				R^2 = .06

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical regression equation.

Total N = 741, Experimental N = 58, Control N = 683

Table I.25

Arizona Supplemental - 12-Month History of Noncommunity Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Hierarchical Block Regression: Final Beta Weight	Beta Weight when Block accepted in Equation	Change in R^2 on entering Equation	Contribution of Block to R^2
Block 1: Demographic Characteristics				
Age	.09[1]	.10	.01	.01
Block 2: Other Background Variables				
Mental/emotional problem	-.10[1]	-.10	.02	
Perceived health	.08[1]	.10	.01	
Can manage medications	.07[1]	.09	.02	.04
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
Died between baseline/followup	.14[1]	.14	.02	.02
Block 5: Experimental Status			.00	.00
				R^2 = .07

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical reqression equation.

Table I.26

Arizona Supplemental - 24-Month History of Noncommunity Days

Independent Variables (Characteristics of Elderly Person at Baseline)	Hierarchical Block Regression: Final Beta Weight	Beta Weight when Block accepted in Equation	Change in R^2 on entering Equation	Contribution of Block to R^2
Block 1: Demographic Characteristics				
Age	.12[1]	.13	.02	.02
Block 2: Other Background Variables				
Mental/emotional problem	-.11[1]	-.11	.01	
Trouble remembering month	.09[1]	.09	.01	.02
Block 3: Baseline Services				
(None entered)			.00	.00
Block 4: Other Control Variable				
(None qualified)			.00	.00
Block 5: Experimental Status			.00	.00
				R^2 = .04

[1]Beta weight significant (p = .05) in final equation. Beta weights of all independent variables significant when Block accepted into the hierarchical regression equation.

Table F.9 (Continued)

Percent Elderly by Age With Selected ADL and IADL Impairments

Disability / Age	National LTCS Screen	Idaho (N = 390)	Arizona (N = 64)
IADL Disabilities (Continued)			
Grocery Shopping			
65-74	8.3%[2]		
75-79	15.0%		
80-84	24.3%		
85+	44.6%		
Managing Money			
65-74	3.3%[2]		
75-79	7.1%		
80-84	11.5%		
85+	22.6%		
Grocery Shopping/ Managing Money			
65-74		52.6%[3]	75.0%
75-79		67.1%	100.0%
80-84		82.8%	94.4%
85+		93.2%	97.5%
Light Housework			
65-74	3.8%[2]		
75-79	6.4%		
80-84	10.6%		
85+	20.9%		
Laundry			
65-74	5.9%[2]		
75-79	10.6%		
80-84	17.6%		
85+	32.9%		
Light Housework/ Laundry			
65-74		33.7%[3]	75.0%
75-79		50.0%	50.0%
80-84		61.4%	100.0%
85+		76.5%	90.0%

[1]Age differences significant at .01 level.
[2]Age differences significant at .005 level.
[3]Age differences significant at .001 level.

that the elderly claimed in the Idaho and Arizona tax incentive programs were among the more impaired community elderly in the nation. For example, one set of items for the LTCS screener not available in the tax incentive dataset concerned mobility-related items. National estimates of percentages of elderly with these problems were as follows:

Walking around inside without help	7.6%
Going outside without the help of another person or special equipment	11.7%
Getting in or out of chairs without help	4.4%
Getting in or out of bed without help	3.8%
Getting to the bathroom and using the toilet	3.3%

Mobility items in the tax incentive dataset and the percentages with problems on each item were as follows:

	Idaho Sample	Arizona Sample
Use walker or four-pronged cane or wheelchair at least some of time	24.9%	42.2%
Were you able to walk up and down stairs without help	40.1%	56.3%

In the unlikely event that no overlap in the impairment categories occurred, the LTCS screener mobility and transfer items taken together would indicate that up to 31% of elderly in the national population, 65% of Idaho elderly, and 98% of Arizona elderly sample in the tax incentive study had mobility-related problems. The nationally estimated impairment level of elderly with ADL or IADL problems was between 18.9% (Soldo and Longino, 1985) and 19.8% (Hanley, 1984). Some overlap therefore had to have occurred in the screener items even if everyone identified as disabled had a mobility-related problem. Even if we assumed a total overlap of the two mobility limitations as formulated in the tax incentive study items, and a maximum percentage of persons with mobility problems as presented in the national estimates, still no more than 20% in the national population could be considered to have had mobility impairments, compared with over 40% and 56% in the Idaho and Arizona elderly samples respectively.

For comparable items and comparable domains in general, the conclusion is clear; at least for the types of persons responding to our interviews, elderly persons who are claimed by tax incentive users are indeed a vulnerable group who require assistance in everyday activities in order to remain successfully in the community.

Characteristics of the Disabled Elderly

Characteristics of the national population of disabled elderly used

in these comparisons are drawn from two sources: the sample of 6,000 disabled elderly (the LTCS); and the over 2,000 elderly persons for whom a caregiver's interview was also administered (the ICS).

Table F.10, which used the total sample of 6,000 disabled elderly, compares national estimates with Idaho and Arizona disabled elderly on the proportion falling in each of the following impairment categories, within four different living arrangement:

- o IADL limitations only.
- o One or two ADL limitations (with or without IADL impairment).
- o Three or more ADL limitations (with/without IADL impairment).

Obviously, those with only IADL limitations were the least impaired of those classified as disabled elderly, and those with three or more ADL limitations can be considered the most impaired.

Table F.10

Distribution of IADL/ADL Limitation by Living Arrangement

Living Arrangement / Limitation	National LTCS Screen	Idaho (N = 374)	Arizona (N = 62)
Living alone	(N = 1434)[1]	(N = 42)	(N = 9)
IADL only	34.4%	4.8%	11.1%
1 or 2 ADL	44.5%	42.9%	22.2%
3 or more ADL	21.1%	52.4%	66.7%
Living with spouse[2]	(N = 1918)[1]	(N = 22)	(N = 9)
IADL only	32.1%	9.1%	11.1%
1 or 2 ADL	30.8%	22.7%	55.6%
3 or more ADL	37.1%	68.2%	33.3%
Living with other relative[3]	(N = 1175)[1]	(N = 309)	(N = 44)
IADL only	28.5%	11.7%	4.5%
1 or 2 ADL	30.6%	41.1%	25.0%
3 or more ADL	40.8%	47.2%	70.5%
Living with non-relative	(N = 121)[1]	(N = 1)	(N = 0)
IADL only	22.9%	0.0%	
1 or 2 ADL	34.5%	0.0%	
3 or more ADL	42.6%	100.0%	

[1]N in thousands.
[2]Lives with spouse, with or without others.
[3]Lives with relatives other than spouse, with or without non-relatives.

As can be seen from the data in this table, very few elderly lived with nonrelatives, either nationally or in the tax incentive study sam-

ples (less than 3% in the national sample, under 1% in Idaho, and none in Arizona). National estimates indicated that over 41% lived with spouses, whereas only a little over 11% in the Idaho sample and 15% of the Arizona sample lived with spouses.

As was the case for the elderly as a whole, the data clearly show that the disabled elderly in the Idaho and Arizona samples were more functionally impaired than those in the national sample. Regardless of living arrangement, the disabled in the national sample were more likely to be IADL only (ranging from 22.9% who lived with nonrelatives to 34.4% who lived alone) then were the disabled tax incentive beneficiary elderly in Idaho and Arizona (less than 12% in any living arrangement category). The percentage of disabled elders with three or more ADL limitations was lower in the national sample than in the study states in every living arrangement category except Arizonans living with their spouse (with N = 9).

The large proportion of the national sample living with nonrelatives which have with three or more ADL limitations (more than in any other living arrangement) is provocative. One might well ask who these nonrelatives are (the data reported does not specify). Do they, for example, represent informal foster care living arrangements?

Table F.11, using the 2000 elderly persons with caregivers who comprised the ICS subsample from the LTCS, presents the measures of demographic and perceived health status of the disabled elderly which are common to the national and study state samples.

The age distribution pattern which was uncovered among the elderly in general was mirrored among the disabled elderly. Given the large percentage of disabled elderly in the Idaho and Arizona samples, it is not surprising that the pattern for the disabled strongly resembled that found for the total sample. In the national sample, the largest number were in the youngest age group and each succeeding age brackets held fewer and fewer members, but among elderly recipients of tax incentive benefits in the study states, the smallest number were in the youngest age bracket. A considerably greater proportion from these states were among the oldest old, particularly in Arizona, where 63% of the sample were 85 years and older. The disabled elders in the study states were more predominantly female than the national sample, and twice as many of the Idaho and Arizona elderly sample members (89% and 83%, respectively) were widowed, as were those in the national population (41%).

Again, these vulnerable elderly in the tax incentive study states were considerably poorer than their counterparts in the national population; three times as many Idaho elderly (99%) and almost as many Arizona elderly (89%) were in the Poor/Near Poor category as were disabled elderly in the national population (33%).

Interestingly, although members of the Idaho sample were objectively sicker than the national sample (Table F.1), their perception of their health status did not match the evidence; they were somewhat less likely to consider themselves in poor health than were the national sample. More of the Arizona elderly perceived their health status as only

Table F.11

Characteristics of Disabled Elderly

Disabled Elderly Characteristic	National LTCS Screen	Idaho (N = 394)	Arizona (N = 64)
Age in years			
65-74	42.7%	25.9%	6.3%
75-84	36.2%	41.5%	31.3%
85 or older	21.1%	32.5%	62.5%
Mean age	77.7%	81.0%	85.6%
Gender			
Female	60.0%	78.5%	81.3%
Male	40.0%	21.5%	18.8%
Marital status			
Married	51.3%	4.0%	12.5%
Widowed	41.3%	88.6%	82.8%
Divorced/separated	3.6%	5.6%	3.1%
Never married	3.1%	1.9%	1.6%
Living arrangements			
Lives alone	10.7%	10.3%	14.1%
Lives with spouse only	39.5%	2.1%	7.8%
Lives with spouse and/or children	35.7%	78.8%	62.5%
Other arrangements	14.1%	8.7%	15.6%
Family income[1]			
Poor/Near Poor	33.0%	98.9%	89.1%
Low/Middle	62.0%	.8%	5.4%
High	5.0%	.3%	5.4%
Perceived health status			
Excellent	6.9%	8.6%	3.1%
Good	22.5%	36.3%	28.1%
Fair	31.1%	34.1%	48.4%
Poor	38.4%	21.0%	20.3%

[1]These categories were not used in the Tax Incentive Study. The operational definitions used for these categories are as follows:
Poor/Near Poor = less than $10,000
Low/Middle = $10,000 to $30,000
High Income = over $30,000.
N for Family Income in Arizona is 55.

fair than did their counterparts in both the Idaho and national samples. They, too, were less likely to consider themselves to be in poor health than were those in the national population pool.

Informal Caregiver Characteristics

It should be noted that the ICS survey collected data for persons identified as primary caregivers, while the tax incentive study did not differentiate among members of the household with respect to who provided the most service. For purposes of analysis, it was assumed that when the claimant household consisted of husband and wife, the wife was the primary caregiver; otherwise the claimant was considered the primary caregiver.

Table F.12 presents a comparison of characteristics of caregivers in the national pool with those in the Idaho and Arizona samples. Variables were operationalized so that responses to the tax incentive study were categorized similarly to those for the ICS sample (differences are noted in the table). Assuming comparability of operational definitions, caregivers in the Idaho and Arizona samples were richer and healthier than caregivers nationally. Also, the Idaho and Arizona samples were more similar to each other than each was to the national population. The Idaho sample had the highest proportion of caregivers who lived with the disabled person. This is, perhaps, not surprising since Idaho regulations require that the elderly person live with the claimant. Although these findings reflect data from a baseline period (the year preceding the year in which a tax incentive claim was made) it is reasonable to assume that the majority of elderly had been living with the claimant during this time.

Although 20% of the national population was nonwhite, the tax incentive claimants in the study states were almost entirely white. With regard to age, although the disabled elderly population that caregivers assisted was considerably older than that found in the national population of disabled elderly, Idaho and Arizona caregivers were younger than those in the national population. Only 2% of the Idaho caregivers and 5% of the Arizona caregivers were 75 years of age or older, compared with 10% of their counterparts nationally. This difference among those 75 and older can be partially accounted for by the greater proportion of spouses among caregivers in the national population (36%) than in either the Idaho (0%) or Arizona (11%) samples.

The proportions of married in Idaho and nationally seemed to be quite similar (72% and 70%, respectively), whereas more Arizona caregivers were widowed (21%, compared to 9% for Idaho and 8% nationally). More than half of the caregivers in the Idaho and Arizona samples were working, compared to only 31% of the caregivers in the national population.

Despite greater apparent disability of the Idaho and Arizona samples, it appears that the elderly population in the national estimate received more total help than either the Idaho or Arizona samples. For example, the mean number of extra care hours was 4.0 hours nationally,

Table F.12

Characteristics of Primary Caregivers of Disabled Elderly

Primary Caregiver[1] Characteristic	National LTCS[2]	Idaho (N = 374)	Arizona (N = 64)
Relationship of caregiver to disabled elderly			
Spouse	35.5%	0.0%	10.9%
Child	37.4%	67.4%	70.3%
Other	27.1%	32.6%	18.8%
Age in years			
14-44	21.6%	23.3%	12.9%
45-64	41.4%	65.8%	64.5%
65-74	25.4%	9.6%	17.7%
75+	10.1%	1.3%	4.8%
Mean age	57.3%	52.8%	57.6%
Racial background			
White	79.5%	98.4%	100.0%
Other	20.5%	1.6%	0.0%
Marital status			
Married	69.5%	71.6%	60.3%
Widowed	7.8%	9.0%	20.6%
Divorced/separated	9.1%	6.9%	6.3%
Never married	13.3%	12.5%	12.7%
Employment status			
Working	30.9%	54.2%	52.4%
Not working	68.6%	45.8%	47.6%
Family income[3]			
Poor/Near Poor	31.5%	11.7%	16.3%
Low/Middle	57.1%	68.6%	51.2%
High	9.6%	19.7%	32.6%
Health condition[4]			
Fair or Poor	33.4%	17.0%	10.5%
Excellent or Good	66.6%	83.0%	89.5%
Living arrangement			
Lives with disabled person	73.9%	86.2%	79.7%
Lives separately	26.1%	13.8%	20.3%
Configuration of caregivers[5]			
Primary caregiver only	32.8%	79.7%	52.4%
Primary and other informal	28.6%	2.4%	15.9%
Primary, other informal & formal	9.7%	1.1%	6.3%

Table F.12 (Continued)

Characteristics of Primary Caregivers of Disabled Elderly

Primary Caregiver[1] Characteristic	National LTCS[2]	Idaho (N = 374)	Arizona (N = 64)
Mean extra hours of service	4.0%	2.6%	3.0%
Extra hours/day spent on caregiving			
None	4.4%	5.1%	4.8%
1-2 hours	42.1%	42.6%	31.7%
3 or more hours	50.2%	52.3%	63.5%
Percent providing selected services			
Personal care[6]		38.4%	52.4%
Hygiene	67.2%		
Mobility	45.7%		
Administration of medication	53.1%	41.5%	58.1%
Household tasks[7]	80.6%	92.4%	83.9%
Shopping and/or transportation	86.2%		
Handling Finance	49.2%		
Shopping and/or handling finances		91.3%	88.7%
Transportation		86.4%	83.9%

[1]In Idaho and Arizona, the primary caregiver was assumed to be the wife of a married male claimant, otherwise it was assumed to be the claimant.

[2]Sum of % (from Stone, Cafferata & Sangl, 1986) not always 100.0%.

[3]The operational definitions used for these categories are as follows:
Poor/Near Poor = less than $10,000,
Low/Middle = $10,000 to $30,000,
High Income = over $30,000.
N for Family Income is 366 in Idaho, 55 in Arizona.

[4]The operational definitions used in these categories are as follows:
Fair/Poor = Health condition limits what claimant/spouse can do for elderly,
Excellent/Good = Health condition does not limit such activity.

[5]The operational definitions used for these categories equate primary caregiver to claimant household.

[6]Comparable operational definitions are not possible. Personal care services in the tax incentive study include: Bathing or washing, shampooing hair, dressing, and feeding; in the LTCS it includes hygiene (feeding, bathing, dressing and toileting) and mobility-related items.

[7]Household tasks include meal preparation, housecleaning and laundry.

2.6 hours for the Idaho sample, and 3.0 for the Arizona sample. Note, however, the smaller proportion of the national sample of caregivers providing three or more hours of care, which suggests that the mean may not be an appropriate measure due to a few outliers.

Since it was not possible to arrive at similar operational definitions for each of the tasks reported nationally (Stone,Cafferata and Sangl, 1986), a comparison of the distribution of the sample regarding type of assistance provided was somewhat difficult. With respect to personal care, those in the Idaho sample seemed to be receiving less care than those in the national estimate, but it is unclear that this is a fair comparison since "hygiene" was included in the ICS defintion of personal care but not in the operational definition of personal care in the tax incentive study. However, more of the Idaho sample provided help in household tasks than was provided either nationally or in Arizona. This might be expected since a higher percentage of the Idaho caregivers lived with the disabled elderly person.

Table F.13 presents a comparison of demographic and health characteristics of caregiver households providing service to the disabled elderly without the help of other resources.

Caregivers who were sole providers of care were more likely to live with the disabled elderly than were caregivers in general in the Idaho and national samples (93% vs 86% in Idaho, 91% vs 74% nationally). In Arizona, the percentages were nearly identical.

In the national population, greater proportions of those providing care without the aid of other resources were poor or near poor, while most of the households providing such care in the Idaho and Arizona samples were in low or middle income groups (68% and 48%, respectively). Substantially more of the sole providers of care in the national population were not working (84%), than were sole providers of care in the Idaho and Arizona samples (about 48%).

Nationally, the informal caregivers solely responsible for help received by the disabled elderly were less likely to be employed than were the general population of caregivers. This was not the case in the Idaho and Arizona samples. This finding is particularly interesting since a larger proportion of the Idaho and Arizona caregiver samples were the sole source of care than found nationally.

Sole caregivers perceived themselves as poorer than did undifferentiated caregivers, although the differences are slight in the study states. As was the case with undifferentiated caregivers, sole caregivers in the study states perceived themselves as more affluent than did the national sample.

Table F.13

Characteristics of Sole Provider Primary Caregivers of Disabled Elderly

Sole Provider[1] Primary Caregiver[2] Characteristic	National LTCS Screen	Idaho (N = 294)	Arizona (N = 33)
Age in Years			
14-44	6.9%	24.9%	12.1%
45-64	33.7%	65.2%	66.7%
65 +	59.4%	9.9%	21.2%
Mean Age	64.9%	52.6%	57.0%
Health Status[3]			
Fair or Poor	41.7%	15.6%	9.4%
Excellent or good	58.3%	84.4%	90.6%
Marital Status			
Married	78.1%	71.8%	60.6%
Widowed	7.3%	8.2%	18.8%
Divorced/separated	7.4%	6.8%	3.1%
Never married	6.8%	13.3%	15.6%
Living Arrangements			
Live with disabled elderly	90.6%	92.5%	78.8%
Live separately	9.4%	7.5%	21.2%
Employment Status			
Working	15.8%	53.3%	48.5%
Not working	83.8%	46.7%	51.5%
Family Income[4]			
Poor/near poor	35.1%	13.2%	18.5%
Low/middle income	57.9%	68.4%	48.1%
High Income	6.5%	18.4%	33.3%

[1]Caregivers providing care without assistance of other informal or formal resources, (33% of national, 79% of Idaho, 51% of Arizona samples).

[2]In Idaho and Arizona, the primary caregiver was assumed to be the wife of a married male claimant, otherwise it was assumed to be the claimant.

[3]The operational definitions used in these categories are as follows:
Fair/Poor = Health condition limits what claimant/spouse can do for elderly,
Excellent/Good = Health condition does not limit such activity.

[4]The operational definitions used for these categories are as follows:
Poor/Near Poor = less than $10,000,
Low/Middle = $10,000 to $30,000,
High Income = over $30,000.
N for Family Income is 288 in Idaho, 27 in Arizona.

APPENDIX G

INDEPENDENT VARIABLES FOR IMPACT STUDY

Table G.1

Demographic Variables
Correlated With Dependent Variables in Interstate Comparisons

Demographic Independent Variable	Coding
Helper Characteristics	
Sex of helper	(1) male (2) female
Helper married vs other	(1) yes (2) no
Helper widowed vs other	(1) yes (2) no
Birthplace of helper	(1) this state (2) out of state
Birthplace of helper's spouse	(1) this state (2) out of state
Helper is Catholic vs other	(1) yes (2) no
Helper is Christian Scientist vs other	(1) yes (2) no
Helper is Mormon vs other	(1) yes (2) no
Unemployed helper in household	(1) yes (2) no
Helper receives wages/salary	(1) yes (2) no
Helper receives veteran/other government pension	(1) yes (2) no
Helper receives other pension	(1) yes (2) no
Helper receives investment income	(1) yes (2) no
Helper on Social Security	(1) yes (2) no
Income of Helper	(1) $5000 and under (2) $5001-$10,000 (3) $10,001-$20,000 (4) $20,001-$30,000 (5) $30,001-$50,000 (6) over $50,000
Education of head of household	(0) none ... (17) more than 4 years

[1]Significant in the Supplementary Analyses.
[2]Available but not significant in Supplementary Analyses.

Table G.1 (Continued)

Demographic Variables
Correlated With Dependent Variables in Interstate Comparisons

Demographic Independent Variable	Coding
Helper Characteristics (Continued)	
Average age of respondent and spouse (age of respondent when no spouse present)	
Respondent is daughter or daughter-in-law	(1) yes (2) no
Respondent is son or son-in-law	(1) yes (2) no
Respondent (nearest relative) Mormon vs other	(1) yes (2) no
Elderly Person Characteristics	
Age[1]	
Sex[1]	(1) male (2) female
Married vs other[1]	(1) yes (2) no
Widowed vs other[2]	(1) yes (2) no
Lives alone[2]	(1) yes (2) no
Lives with spouse[2]	(1) yes (2) no
Lives with spouse only	(1) yes (2) no
Lives with other than spouse	(1) yes (2) no
Lives with helper	(1) yes (2) no
Birthplace	(1) this state (2) out of state
Urban-rural environment	(1) rural (2) small town (3) urban (4) suburban
Urban environment	(1) yes (2) no

[1]Significant in the Supplementary Analyses.
[2]Available but not significant in Supplementary Analyses.

Table G.1 (Continued)

Demographic Variables
Correlated With Dependent Variables in Interstate Comparisons

Demographic Independent Variable	Coding
Elderly Person Characteristics (Continued)	
Jewish vs other	(1) yes (2) no
Protestant vs other[2]	(1) yes (2) no
Education[2]	(0) none ... (17) more than 4 years
Number of living children	
Receives veterans or other government pension	(1) yes (2) no
Receives other pension	(1) yes (2) no
Receives investment income	(1) yes (2) no
Income[2]	(1) $5000 and under (2) $5001-$10,000 (3) $10,001-$20,000 (4) $20,001-$30,000 (5) $30,001-$50,000 (6) over $50,000
Private medical insurance[1]	(1) yes (2) no

[1]Significant in the Supplementary Analyses.
[2]Available but not significant in Supplementary Analyses.

Table G.2

Health, Functional Status and Other Background Variables Correlated With Dependent Variables in Interstate Comparisons

Background Characteristic	Coding
Can do light housework[1]	(0) could do all on own (1) with some help once in a while (2) with some help most of the time (3) only with considerable help (4) could not do it at all
Can do chores[1]	(0) could do all on own (1) with some help once in a while (2) with some help most of the time (3) only with considerable help (4) could not do it at all
Transportation dependence[1]	(0) could do all on own (1) with some help once in a while (2) with some help most of the time (3) only with considerable help (4) could not do it at all
Can do shopping[1]	(0) could do all on own (1) with some help once in a while (2) with some help most of the time (3) only with considerable help (4) could not do it at all
Can prepare meals[1]	(0) Could do all on own (1) with some help once in a while (2) with some help most of the time (3) only with considerable help (4) could not do it at all
Personal care dependence[1]	(0) could do all on own (1) with some help once in a while (2) with some help most of the time (3) only with considerable help (4) could not do it at all
Can manage medications[1]	(0) could do all on own (1) with some help once in a while (2) with some help most of the time (3) only with considerable help (4) could not do it at all

[1]Significant in the Supplementary Analyses.
[2]Available but not significant in Supplementary Analyses.

Table G.2 (Continued)

Health, Functional Status and Other Background Variables Correlated With Dependent Variables in Interstate Comparisons

Background Characteristic	Coding
Independence in decision making[1]	(1) usually by self (or with spouse) (2) usually talk with family, but make own decisions (3) talk over with friends, do what they think best (4) let other people decide for me
Trouble recognizing family	(1) yes (2) no
Trouble carrying on conversation	(1) yes (2) no
Trouble remembering year	(1) yes (2) no
Trouble remembering month[1]	(1) yes (2) no
Number of functional limitations[2]	(0) none ...
Vulnerability Index[1]	(1) vulnerable (2) not vulnerable
Needs help with garbage[1]	(1) yes (2) no
Needs help preparing meals[1]	(1) yes (2) no
Able to walk up/down stairs without help[1]	(1) yes (2) no
Uses walker or 4-pronged cane[1]	(1) yes (2) no
Uses wheelchair[1]	(1) yes (2) no
Can dress self[1]	(1) yes (2) no
Bladder accidents	(1) yes (2) no
Needs help with feeding[1]	(1) yes (2) no
Can do ordinary housework[1]	(1) yes (2) no
Sickness prevents desired activity[1]	(1) yes (2) no

[1]Significant in the Supplementary Analyses.
[2]Available but not significant in Supplementary Analyses.

Table G.2 (Continued)

Health, Functional Status and Other Background Variables Correlated With Dependent Variables in Interstate Comparisons

Background Characteristic	Coding
Goes outside 2 or more days per week[1]	(1) yes (2) no
Perceived health[1]	(1) excellent (2) good (3) fair (4) poor
Heart condition[2]	(1) yes (2) no
Limiting heart condition[1]	(1) yes (2) no
High blood pressure condition[1]	(1) yes (2) no
Limiting high blood pressure condition[2]	(1) yes (2) no
Has diabetes[2]	(1) yes (2) no
Limited by diabetes condition[2]	(1) yes (2) no
Stroke or neurological condition[2]	(1) yes (2) no
Limited by stroke/neurologic condition[1]	(1) yes (2) no
Has cancer[1]	(1) yes (2) no
Limited by cancer[1]	(1) yes (2) no
Has arthritis[2]	(1) yes (2) no
Limited by Arthritis[2]	(1) yes (2) no
Severe eyesight problem[2]	(1) yes (2) no
Severe eyesight impairment[2]	(1) yes (2) no
Has severe hearing condition[2]	(1) yes (2) no
Severe hearing impairment[2]	(1) yes (2) no
Alzheimer's disease condition[2]	(1) yes (2) no
Limited by Alzheimer's disease[2]	(1) yes (2) no

[1]Significant in the Supplementary Analyses.
[2]Available but not significant in Supplementary Analyses.

Table G.2 (Continued)

Health, Functional Status and Other Background Variables Correlated With Dependent Variables in Interstate Comparisons

Background Characteristic	Coding
Bone break/deterioration[2]	(1) yes (2) no
Limited by bone break/deterioration[2]	(1) yes (2) no
Kidney problem[2]	(1) yes (2) no
Limited by kidney problem[2]	(1) yes (2) no
Mental or emotional condition[1]	(1) yes (2) no
Limited by mental or emotional problem[1]	(1) yes (2) no
Acute medical problem[2]	(1) yes (2) no
Limited by acute medical condition[2]	(1) yes (2) no
Recuperating from operation[2]	(1) yes (2) no
Other medical condition[2]	(1) yes (2) no
Limited by other medical condition[1]	(1) yes (2) no

[1]Significant in the Supplementary Analyses.
[2]Available but not significant in Supplementary Analyses.

Table G.3

Baseline Service Utilization Variables Correlated With Dependent Variables in Interstate Comparisons

Baseline Service Utilization Variable	Coding
Money spent by helper on medical care	(0) none (1) less than $500 (2) $501 to $1000 (3) $1001 to $2000 (4) over $2000
Money spent by helper on daily expenses	(0) none (1) less than $500 (2) $501 to $1000 (3) $1001 to $2000 (4) over $2000 (5) OP dead at time
Number of services provided by Helper household[2]	(0) none ...
Receives formal chores services[2]	(1) yes (2) no
Receives formal housework services[1]	(1) yes (2) no
Receives formal medication management services[2]	(1) yes (2) no
Receives formal meal services[2]	(1) yes (2) no
Receives formal shopping services[2]	(1) yes (2) no
Receives personal care services[2]	(1) yes (2) no
Receives formal transportation services[2]	(1) yes (2) no
Receives contribution from family	(1) yes (2) no
Receives formal services[2]	(0) no (1) yes
Formal hours personal care in two weeks	
Receives informal services[2]	(0) no (1) yes
Total informal services at baseline	
Percent informal services[1]	

[1]Significant in the Supplementary Analyses.
[2]Available but not significant in Supplementary Analyses.

Table G.4

Other Control Variables Correlated With Dependent Variables in Interstate Comparisons

Other Control Variables	Coding
Died between baseline and followup[1]	(1) yes (2) No

[1]Significant in the Supplementary Analyses.
[2]Available but not significant in Supplementary Analyses.

Table G.5

Variables Correlated With Dependent Variables in Supplemental Analyses Only[1]

Variables in Supplemental Analyses Only	Coding
Help difficult to find	(1) never needs help (2) occasionally or never (3) some of the time (4) most of the time (5) can't get any help
Medicaid	(1) yes (2) no
Employment status	(1) full-time (2) part-time (3) not employed
Helper is child	(1) yes (2) no
Lives with child	(1) yes (2) no
Has children within one hour's drive	(1) yes (2) no

[1]Not available for interstate analyse

APPENDIX H

PRELIMINARY REGRESSION ANALYSES

Table H.1

Baseline Variables that Entered Preliminary Regression Equation
Idaho Intrastate - Total Informal Services

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Lives with helper	-.39	-.36
Private medical insurance	.17	.18
Age	.24	.18
Health, Functional, Other Baseline Var		
Can manage medications	.49	.23
Can prepare meals	.48	.14
Bladder accidents	-.28	-.09
Transportation dependence	.37	.11
Limited by neurological condition	-.24	-.09
Uses wheelchair	-.27	-.08
Goes outside 2 or more days per week	.30	.09
Trouble carrying on conversation	-.25	-.08

Table H.2

Baseline Variables that Entered Preliminary Regression Equation
Idaho Intrastate - Percent Informal Services

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Lives with helper	-.49	-.43
Income	-.31	-.10
Investment income	.22	.09
Health, Functional, Other Baseline Var		
Transportation dependence	.31	.22
Can do chores	.28	.14

Table H.3

Baseline Variables that Entered Preliminary Regression Equation
Idaho Intrastate - Medical Care $ Spent by Helper at Year 1[1]

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Investment income	.19	.18
Helper married vs other	.12	.13
Widowed vs other	-.15	-.12
Health, Functional, Other Baseline Var		
Can do shopping	.26	.19
Trouble carrying on conversation	-.25	-.20
Limited by kidney problem	-.21	-.17
Baseline Service Utilization Variables		
Total informal services	.32	.33
Receives formal housework	-.09	-.11

[1]The premeasure was not available for the Idaho analysis.

Table H.4

Baseline Variables that Entered Preliminary Regression Equation Idaho Intrastate - Daily Expense $ Spent by Helper at Year 1[1]

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Lives with helper	-.59	-.44
Income	-.46	-.24
Married vs other	.43	.15
Education of head of household	.01	.10
Health, Functional, Other Baseline Var		
Transportation dependence	.45	.37
Can do chores	.37	.17
Uses walker or 4 pronged cane	.04	.14
Limited by acute medical condition	-.14	-.10
Baseline Service Utilization Variables		
No. of services provided by helper household	.48	.47
Receives formal services	-.18	-.12

[1]The premeasure was not available for the Idaho analysis.

Table H.5

Baseline Variables that Entered Preliminary Regression Equation
Idaho Intrastate - 12-Month History of Nursing Home Days

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Private medical insurance	.15	.14
Average age of helper and spouse	.13	.13
Investment income	.11	.10
Health, Functional, Other Baseline Var		
Can dress self	.23	.19
Goes outside 2 or more days per week	.17	.12
Limited by stroke or neurological condition	-.15	-.11
Baseline Service Utilization Variables		
Total informal services	.22	.22

Table H.6

Baseline Variables that Entered Preliminary Regression Equation
Idaho Intrastate - 24-Month History of Nursing Home Days

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Private medical insurance	.18	.17
Age	.13	.09
Lives with helper	-.11	-.11
Unemployed helper in household	.13	.10
Urban-rural environment	.10	.08
Health, Functional, Other Baseline Var		
Can manage medications	.26	.19
Can dress self	.24	.16
Baseline Service Utilization Variables		
Total informal services	.24	.24

Table H.7

Baseline Variables that Entered Preliminary Regression Equation
Idaho Intrastate - 12-Month History of Hospital Days

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Education of head of household	-.12	-.12
Widowed vs other	-.12	-.12
Health, Functional, Other Baseline Var		
Limiting heart condition	-.24	-.18
Limited by kidney problem	-.23	-.16
Limited by acute medical condition	-.19	-.13
Can dress self	.16	.10
Baseline Service Utilization Variables		
Total informal services	.14	.14

Table H.8

Baseline Variables that Entered Preliminary Regression Equation
Idaho Intrastate - 24-Month History of Hospital Days

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Income	-.10	-.11
Helper is Catholic vs other	-.09	-.10
Health, Functional, Other Baseline Var		
Limited by acute medical condition	-.22	-.14
Limiting heart condition	-.21	-.16
Kidney problem	-.20	-.15
Limited by stroke or neurological condition	-.14	-.11
Limited by other medical condition	-.15	-.10
Baseline Service Utilization Variables		
Receives contribution from family	-.13	-.13
No. of services provided by helper household	.12	.12

Table H.9

Baseline Variables that Entered Preliminary Regression Equation
Idaho Intrastate - 12-Month History of Noncommunity Days

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Private medical insurance	.15	.14
Average age of helper and spouse	.13	.13
Investment income	.13	.10
Lives with helper	-.13	-.09
Health, Functional, Other Baseline Var		
Can dress self	.26	.17
Can manage medications	.25	.10
Limited by kidney problem	-.18	-.10
Limited by stroke or neurological condition	-.17	-.10
Goes outside 2 or more days per week	.18	.09
Limited by other medical condition	-.13	-.08
Baseline Service Utilization Variables		
Total informal services	.24	.24

Table H.10

Baseline Variables that Entered Preliminary Regression Equation
Idaho Intrastate - 24-Month History of Noncommunity Days

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Private medical insurance	.17	.17
Average age of helper and spouse	.13	.06
Lives with helper	-.13	-.12
Urban-rural environment	.10	.09
Unemployed helper in household	.14	.10
Health, Functional, Other Baseline Var		
Personal care dependence	.27	.10
Can dress self	.25	.14
Can manage medications	.26	.12
Limited by stroke or neurological condition	-.18	-.09
Baseline Service Utilization Variables		
Total informal services	.25	.25

Table H.11

Idaho Intrastate - Variables Not Included in Preliminary Analyses[1]

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Baseline Service Utilization Variables		
Total Informal Services:		
Received formal services	-.12	
Received informal services	.37	
Received formal housework services	.08	
No. of services provided by helper household	.59	

[1]For variable types with fewer than 6 variables (see Chapter 1).

Table H.12

Baseline Variables that Entered Preliminary Regression Equation Arizona Intrastate - Total Informal Services

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Lives with helper	-.52	-.47
Helper is Christian Scientist vs other	-.20	-.18
Income	-.30	-.16
Health, Functional, Other Baseline Var		
Can prepare meals	.61	.33
Trouble recognizing family	-.34	-.16
Can do shopping	.57	.18
Needs help with feeding	-.31	-.12
Can do ordinary housework	.48	.10

Table H.13

Baseline Variables that Entered Preliminary Regression Equation Arizona Intrastate - Percent Informal Services

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Lives with helper	-.37	-.28
Income	-.34	-.16
Average age of respondent and spouse	-.12	-.17
Age	.24	.14
Education	-.28	-.14
Health, Functional, Other Baseline Var		
Can do shopping	.39	.42
Limited by bone break/deterioration	.01	.12
Has severe hearing condition	-.20	-.11
Limited by kidney problem	.03	.20

Table H.14

Baseline Variables that Entered Preliminary Regression Equation
Arizona Intrastate - Medical Care $ Spent by Helper

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Lives with helper	-.25	-.21
Investment income	.24	.24
Income of helper	.06	.16
Helper on Social Security	-.13	-.16
Education of head of household	.09	.13
Health, Functional, Other Baseline Var		
Can do shopping	.33	.22
Trouble carrying on conversation	-.26	-.15
Bladder accidents	-.22	-.11
Severe eyesight impairment	-.20	-.10

Table H.15

Baseline Variables that Entered Preliminary Regression Equation
Arizona Intrastate - Daily Expense $ Spent by Helper

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Lives with helper	-.46	-.41
Helper is Christian Scientist vs other	-.18	-.16
Receives investment income	.27	.15
Health, Functional, Other Baseline Var		
Transportation dependence	.43	.39
Can do ordinary housework	.37	.22
Trouble recognizing family	-.25	-.17
Vulnerability Index	-.24	.14
Other medical condition	-.14	-.12
Perceived health	.12	-.13
Severe eyesight impairment	-.18	-.09

Table H.16

Baseline Variables that Entered Preliminary Regression Equation
Arizona Intrastate - 12-Month History of Nursing Home Days

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Average age of helper and spouse	.14	.14
Health, Functional, Other Baseline Var		
Needs help with feeding	-.25	-.23
Limited by Alzheimer's disease	-.15	-.14
Severe hearing impairment	-.14	-.10
Baseline Service Utilization Variables		
Money spent by helper on medical care	.15	.31
Money spent by helper on daily expenses	-.02	-.24

Table H.17

Baseline Variables that Entered Preliminary Regression Equation
Arizona Intrastate - 24-Month History of Nursing Home Days

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Average age of helper and spouse	.17	.12
Age	.16	.13
Helper receives veteran/other govt pension	-.14	-.12
Health, Functional, Other Baseline Var		
Feeds self	-.20	-.15
Trouble carrying on conversation	-.18	-.13
Has severe hearing condition	-.13	-.11
Baseline Service Utilization Variables		
Money spent by helper on medical care	.12	.23
Money spent by helper on daily expenses	-.004	-.17

Table H.18

Baseline Variables that Entered Preliminary Regression Equation
Arizona Intrastate - 12-Month History of Hospital Days

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Helper receives other pension	-.13	-.14
Helper respondent is daughter/daughter-in-law	.10	.10
Health, Functional, Other Baseline Var		
Feeds self	-.24	-.17
Uses wheelchair	-.22	-.15
Limited by cancer	-.18	-.17
Perceived health	.21	.11
Receives formal medication management services	-.14	-.10
Total informal services	.12	.12

Table H.19

Baseline Variables that Entered Preliminary Regression Equation
Arizona Intrastate - 24-Month History of Hospital Days

Variable Type / Variable	Zero-Order Correlation	Beta Weight
Demographic Variables		
Lives with helper	.22	.17
Lives with spouse	-.22	-.16
Health, Functional, Other Baseline Var		
Number of functional limitations	.17	.13
Limited by cancer	-.16	-.15
Perceived health	.17	.12
Baseline Service Utilization Variables		
Receives formal personal care service	-.17	-.17
No. of services provided by helper household	.12	.12

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Appendices